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The Independent Task Force on the Application of National Security Memorandum-20 to Israel (hereon: “the Task Force”) is an ad-hoc nonpartisan group of experts on international humanitarian law, civilian harm mitigation best practices, and U.S. domestic law and policy on security assistance. Participation in the Task Force is voluntary, and the Task Force is not affiliated with any institution, organization, or party. Opinions and findings of the Task Force should not be taken as representing the perspectives of any of the organizations with which its members may otherwise be affiliated.

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Executive Summary

National Security Memorandum-20 (NSM-20) tasks the Departments of State and Defense with a report to Congress within 90 days of promulgation that includes an assessment of credible reports or allegations that certain U.S.-provided defense articles and services have been used by foreign recipients in conflict areas in ways that violate international law, or are out of step with best practices for mitigating civilian harm, including U.S. military best practice. The reporting requirement also includes an assessment of whether such recipients have restricted the delivery of humanitarian assistance.

The Independent Task Force on the Application of National Security Memorandum-20 to Israel (“the Task Force”) was formed to inform the reporting of the Departments of State and Defense required under NSM-20. It is an unaffiliated body of experts serving on a voluntary basis. The Task Force reviewed several thousand incident reports gathered from several dozen credible organizations to reach its findings.

In reviewing this data, the Task Force has identified scores of specific incidents for which it believes there is compelling and credible evidence of violations of international humanitarian law and/or U.S. military best practices by the Israel Defense Forces during the period identified by NSM-20 (1 January 2023-April 2024).

Our aggregate analysis of credible reports involving U.S.-provided weapons by Israeli forces indicates a context of systematic disregard for fundamental principles of international law, including recurrent attacks launched despite foreseeably disproportionate harm to civilians and civilian objects, wide area attacks without prior warnings in some of the most densely populated residential neighborhoods in the world, direct attacks on civilians or otherwise protected persons (e.g. police and civil defense personnel), and attacks against civilian objects, including those indispensable for the survival of the civilian population.

Further, Israeli intelligence sources cited by credible media reports indicate that these patterns of unlawful attacks reflect reliance on an unyielding and unconditioned supply of U.S. weapons, relaxed rules of engagement, application of collective punishment, and the use of artificial intelligence technology to generate thousands of targets (including civilian police and civil defense personnel), at maximum speed and with minimal human oversight.

Specific examples of such violations described in detail in this paper include, but are not limited to:

- An 9 October 2023 Israel Defense Forces (IDF) strike on Jabalia refugee camp that destroyed several multi-story buildings, killing at least 39 people, for which the United Nations Office of the High Commissioner on Human Rights (UN OHCHR) found no specific military objective and no reports of advance warnings.
▪ An 10 October 2023 IDF airstrike that completely destroyed a building in the Sheikh Radwan district, killing at least 40 civilians. Amnesty International found that a Hamas member had been residing on one of the floors of the building, but that he was not present at the time of the airstrike.

▪ An 10 October 2023 IDF airstrike on a home in Deir al-Balah that killed 21 members of the al-Najjar family as well as three neighbors. Amnesty International did not find any indication that there were any legitimate military targets present.

▪ An 13 October 2023 Israeli tank strike in Lebanon that killed Reuters journalist Issam Ab-dallah, severely wounded AFP photographer Christina Assi, and injured five other reporters. Subsequent investigations found no legitimate military target present.

▪ An 31 October 2023 IDF airstrike on a six-story apartment building near the Nuseirat refugee camp in central Gaza that killed at least 106 civilians, including 54 children. Human Rights Watch found no evidence of a military target in the vicinity of the building at the time of the attack, and Israeli authorities provided no justification for the attack.

▪ A 3 November 2023 IDF airstrike on a marked ambulance just outside of Gaza City’s al-Shifa hospital. No evidence of misuse to commit acts harmful to the enemy was found, and no warning was issued prior to the attack.

▪ A 24 December 2023 IDF airstrikes that destroyed several buildings in Al Maghazi refugee camp, killing at least 68 people. An Israeli military official told Israel’s Kan public broadcaster that “[t]he type of munition did not match the nature of the attack, causing extensive collateral damage which could have been avoided.”

The Task Force also identified multiple specific incidents of strikes on humanitarian assistance by the IDF, and other restrictions on humanitarian assistance, that should be reportable to Congress by the Departments of State and/or Defense under the terms of NSM-20. In general, the Israeli government has instituted practices that violate standards relevant to the delivery of humanitarian assistance referenced in NSM-20. In addition to blanket bans and attacks on humanitarian aid convoys, Israel’s screening procedures for aid entering Gaza have imposed restrictions inconsistent with these standards. Israeli authorities have prevented humanitarian goods including certain anesthetics, water purification tablets, and maternity kits from entering Gaza and turned back entire truckloads of aid due to the inclusion of such goods. Credible reporting reviewed by the Task Force in this context includes:

▪ On 9 October 2023, Minister of Defense Yoav Gallant announced a “complete siege” of Gaza. The siege policy was reaffirmed on 18 October 2023 by Prime Minister Benjamin Netanyahu, who stated that “we will not allow humanitarian assistance in the form of food and medicines from our territory to the Gaza Strip.” The complete siege violated Section 620I of the Foreign Assistance Act.
The Task Force reviewed and herein identifies several strikes on humanitarian assistance, including:

- On 2 February 2024, an Israeli naval vessel fired upon a U.N. Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) convoy waiting to enter northern Gaza;

- On 24 March 2024, Israeli forces fired upon people waiting for the distribution of food at a site at Kuwait Roundabout; and,

- On 1 April 2024, an Israeli airstrike that killed seven World Central Kitchen aid workers in three separate airstrikes on vehicles bearing insignia on a street “designated for the passage of humanitarian aid.”

These practices likely amount to violations of all three humanitarian assistance standards referenced in NSM-20. Because at least some of the aid restricted from entering Gaza was funded by U.S. taxpayers, such practices appear to violate the requirements of Section 620I. The continuation of such practices after 24 March 2024 violates the Israeli government’s assurances required under NSM-20 because they entail direct restrictions and prohibitions on the delivery of U.S.-supported humanitarian efforts.

Based on its comprehensive review of incidents, supported by both credible media and civil society reporting and statements by Government of Israel officials and IDF uniformed officers, the Task Force concludes that the incidents herein identified are just the most easily identifiable among a clear pattern of violations of international law, failures to apply civilian harm mitigation best practices, and restrictions of humanitarian assistance, by the Government of Israel and the IDF, often utilizing U.S.-provided arms.

Due to the inaccessibility of Gaza to outside investigators, as well as the lack of transparency from the Government of Israel on many of the strikes the Task Force has assessed, a list of questions the U.S. Government should pose to the Government of Israel is herein included (Appendix i). Responses to these questions would help clarify many of these incidents and contribute to a holistic assessment of Israel’s adherence to international humanitarian law and civilian harm mitigation best practices, as well as an assessment of its restriction of humanitarian assistance.

The Task Force submits this report to the U.S. Government with the objective of informing the work of the Departments of State and Defense as they prepare the reports to Congress to be submitted under NSM-20. The Task Force believes the reporting to Congress required under NSM-20 should appropriately address the incidents herein identified, others that may be known to the U.S. Government, and the patterns of conduct these incidents represent.

In addition to the reporting requirements of NSM-20, the Task Force notes U.S. obligations under both domestic and international law. The Task Force concludes that both within and beyond the
scope of NSM-20, the U.S. Government should take appropriate steps to prevent further violations as required under law, regulation, and policy.
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Introduction

National Security Memorandum-20 (NSM-20) was promulgated by President Joseph R. Biden on 8 February 2024. NSM-20 requires the Secretary of State to obtain assurances from nations that receive appropriated U.S. security assistance that the recipient country will use any such defense articles in accordance with U.S. law, international humanitarian law and, as applicable, other international law; and that, in any area of armed conflict where the recipient country uses such defense articles, consistent with applicable international law, it will facilitate and not arbitrarily deny, restrict, or otherwise impede, directly or indirectly, the transport or delivery of United States humanitarian assistance and United States Government-supported international efforts to provide humanitarian assistance. NSM-20 also directs the Departments of State and Defense to report to Congress within 90 days, and annually thereafter, on a number of related issues, including, among other aspects:

▪ An assessment of whether any credible reports or allegations involving certain defense articles and, as appropriate, defense services, provided by the Departments of State or Defense, have been used in a manner inconsistent with international law, including international humanitarian law;
▪ An assessment and analysis of any credible reports indicating that the use of such defense articles and, as appropriate, defense services, has been found to be inconsistent with established best practices for mitigating civilian harm, including practices that have been adopted by the United States military; and
▪ An assessment and analysis of whether each foreign government recipient has abided by the assurances received pursuant to section 1(a)(ii) of NSM-20, whether such recipient is in compliance with Section 620I of the Foreign Assistance Act of 1961 (22 U.S.C. 2378-1), and whether such recipient has fully cooperated with United States Government efforts and United States Government-supported international efforts to provide humanitarian assistance in an area of armed conflict where the recipient country is using such defense articles and, as appropriate, defense services.

The purpose of this report, and of the Independent Task Force on the Application of National Security Memorandum-20 to Israel’s (hereafter: “the Task Force”) efforts to-date, is to provide the Departments of State and Defense with information relating to the above-identified reporting requirements, such as they relate to the Government of Israel, in a timely manner, in order to ensure the Executive Branch’s awareness of any such reporting well in advance of the submission of the initial report(s) to Congress, which are required by 8 May 2024.
Methodology

The Task Force was formed in February 2024 and consists of experts on international law, including international humanitarian law, U.S. domestic law relating to security assistance and arms transfers, U.S. military best practices for mitigating civilian harm, and U.S. arms transfer policy, all recruited by the Task Force co-chairs. Several of the Task Force’s members have previously served in related roles within the U.S. Department of State, and are therefore familiar with State Department practices and processes both for assessing partner behavior in armed conflict and with the Congressional report-writing process.

The Task Force did not directly collect information on the conduct of Israel’s armed forces in conflict zones in Gaza, the West Bank, East Jerusalem, or Lebanon. Therefore, the Task Force reached out to approximately forty organizations who either directly collect, or collate and assess, related reporting. In response to its outreach, the Task Force received over 12,000 potentially relevant data points involving actions by the Government of Israel, ranging from airstrikes to potential gross violations of human rights by ground forces to restrictions on humanitarian assistance, covering the period between 1 January 2023 through early April 2024.

In order to narrow this set down to those cases that meet the requirements of NSM-20, particularly as relates to the use of U.S.-provided arms, and in order to assist the Departments of State and Defense by providing the most clear-cut instances of credible reports for which Department assessments are required, the Task Force recruited a number of research assistants, all of whom are currently law students at U.S. academic institutions, and assigned each a roughly equivalent amount of source materials to identify paradigmatic cases where it could be established that U.S.-provided defense articles or services, as defined by NSM-20, are implicated.1 These cases were then assessed by the Task Force experts on international law, civilian harm mitigation best practices, and compliance under Section 620I of the Foreign

1. NSM-20 requires an assessment of any credible reports or allegations that defense articles and, as appropriate, defense services, provided by the Departments of State or Defense and funded with congressional appropriations have been used in a manner not consistent with international law, including international humanitarian law. The Task Force notes that all fixed-wing piloted aircraft operated by Israel capable of dropping un-propelled munitions (specifically, F-15, F-16 and F-35 aircraft) are provided by the U.S. and funded in whole or in part via Congressionally appropriated funds, and that therefore any related airstrikes fall under the remit of the NSM, and by extension this report.

Similarly, while Israel produces its own main battle tank (the Merkava) and also produces tank munitions (120mm rounds), the U.S. has provided key parts and components to the Merkava including optical systems, the Trophy Active Protection System, and the design of the track system, without which the Merkava would not operate to its current capabilities. Therefore, while the U.S. also provides Israel with 120mm tank rounds, in cases where the origin of the munition cannot be immediately determined, the Task Force believes there is a sufficient linkage under the terms of the NSM’s delineation of defense articles and services provided by the Departments of State and Defense and/or funded with appropriations, to conclude that all incidents involving Merkava tanks are relevant to the NSM’s reporting requirements.

The Task Force further notes that the NSM’s required linkage to certain U.S.-provided weapons is harder to establish in the case of infantry-related weapons such as assault and sniper rifles, and that such weaponry may be linked to several types of gross violations of human rights (GVHRs) including extrajudicial killings. As such, while this report’s key findings section describes incidents in which a clear link to U.S.-provided weapons exists, the Task Force notes with concern what appears to be a consistent pattern of GVHRs by IDF infantry in Gaza, and recommends the United States address these reports urgently, including through the Leahy vetting process.
The Task Force considers the following aspects of international law, including international humanitarian law, most relevant to the assessments required under NSM-20.

**Fundamental IHL Rules Governing Targeting**

Three fundamental rules govern targeting decisions in armed conflict: distinction, precautions, and proportionality. These rules reflect customary international law and apply to the armed conflict between Israel and Hamas. These rules apply whether the armed conflict is classified as international or as non-international, and independently of Israel’s treaty obligations.

**Distinction.** Parties to an armed conflict must at all times distinguish between civilians and combatants, and distinguish between civilian objects and military objectives. Civilians are all persons who are not members of the armed forces of a State or members of a non-state organized armed group such as Hamas’s military wing—the Izz al-Din al-Qassam Brigades. Civilian objects are all objects that are not military objectives. Military objectives are objects which by their nature, location, purpose or use make an effective contribution to military action and whose total or partial destruction, capture or neutralization, in the circumstances ruling at the time, offers a definite military advantage. Civilians and civilian objects must not be the object of attack. Civilians lose their protection from attack only when they directly participate in hostilities.²

Under customary international law, persons and objects should be considered civilian and not attacked in case of doubt. The United States position on the ‘rule of doubt’ is somewhat unclear. The U.S. Department of Defense takes the position that “commanders and other decision-makers must presume that persons or objects are protected from being made the object of attack unless the information available at the time indicates that the persons or objects are military objectives.” In addition, commanders and other decision-makers must have “an honest and genuine belief that a person or object to be attacked is a military objective.” Finally, attacks “may not be directed against persons or objects based on mere speculation regarding their possible current status as a military objective.”³

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² 1 Customary International Humanitarian Law chs. 1-2 (Jean-Marie Henckaerts & Louise Doswald-Beck eds., 2005) [hereinafter Customary IHL Study].
**Precautions.** Parties to an armed conflict must take all feasible precautions in planning and conducting attacks to avoid or at least minimize incidental loss of civilian life, injury to civilians and damage to civilian objects.\(^4\) Feasible precautions may include, but are not limited to:

- verifying that potential targets are not civilians or civilian objects but instead combatants or military objectives;
- assessing the risks to civilians of a planned attack;
- choosing means and methods of warfare that will avoid or at least minimize incidental harm to civilians, for example by selecting appropriate weapons and aim points (weaponing) and adjusting the timing of an attack;
- canceling or suspending an attack based on new information that a target is not a military objective or that the attack may be expected to cause civilian harm which would be excessive in relation to the concrete and direct military advantage anticipated; and
- giving effective advance warning of a planned attack that may affect the civilian population.

Feasible precautions are those which are practicable or practically possible taking into account all circumstances ruling at the time, including humanitarian and military considerations. If the humanitarian considerations in favor of taking a precaution outweigh the military considerations against taking that precaution, then the precaution must be taken.

**Proportionality.** Parties to an armed conflict may not carry out an attack which may be expected to cause incidental loss of civilian life, injury to civilians, damage to civilian objects, or a combination thereof, which would be excessive in relation to the concrete and direct military advantage anticipated. The greater the foreseeable harm to civilians and civilian objects, the greater the foreseeable military advantage necessary to justify an attack.\(^5\)

**Human Shields.** Customary international humanitarian law prohibits intentionally using civilians to shield military objectives from attack or to shield, favor or impede military operations. Importantly, the illegal use of civilians as human shields by one party does not relieve the other party of its legal obligations to distinguish between civilians and combatants, take all feasible precautions to avoid or minimize harm to these civilians, and to refrain from attacks that may be expected to cause harm to these civilians which would be excessive in relation to the concrete and direct military advantage anticipated.\(^6\)

According to the U.S. Department of Defense, “[i]f civilians are being used as human shields, provided they are not taking a direct part in hostilities, they must be considered as civilians in determining whether a planned attack would be excessive, and feasible precautions must be taken to reduce the risk of harm to them.”\(^7\) Parties may not assume that civilians in or near military

\(^4\) Customary IHL Study, ch. 5.
\(^5\) Customary IHL Study, ch. 4.
\(^6\) Customary IHL Study, 337-40.
\(^7\) DoD Law of War Manual 17.8.1
objectives are being used as either voluntary or involuntary human shields.

Specific Objects of Attack

i. Medical Units and Transports: Hospitals and ambulances

Hospitals, ambulances, and other medical units, convoys, and transports (‘medical units’) enjoy special protection under international humanitarian law.8

Medical units exclusively assigned to medical purposes shall not be attacked, and must be respected and protected in all circumstances. They lose their special protection only if they are currently being used, outside their humanitarian function, to commit acts harmful to the enemy. Prior to attack, a warning must be issued setting a reasonable time-limit for the adversary to cease its use of the unit, and an attack can only take place after such warning remains unheeded.

Even if this special legal protection is lost, general rules of distinction, precautions, and proportionality continue to apply. These rules protect civilians and civilian objects (including medical equipment) in or near the medical unit.

ii. Humanitarian Access

Under international humanitarian law, all parties to an armed conflict must allow and facilitate rapid and unimpeded passage of humanitarian relief for civilians in need. The parties may search consignments and supervise their delivery (the “right of control”) but may not deny delivery of humanitarian aid, particularly when a civilian population is threatened with starvation.9

The DoD Law of War Manual says that, “[t]he activities of relief organizations are subject to the consent of the State concerned. States may withhold consent for, inter alia, legitimate military reasons, but should not arbitrarily withhold consent.”10 The Manual cites President Reagan’s 1986 letter transmitting Additional Protocol II to Congress, which states that “the United States would expect that the requirement of consent [in article 18 of AP II] by the party concerned would not be implemented in an arbitrary manner, and that essential relief shipments would only be restricted or denied for the most compelling and legitimate reasons.” At a minimum, restriction or denial of essential relief shipments is arbitrary unless justified by the most compelling and legitimate reasons.

iii. United Nations Premises

United Nations premises are inviolable and immune from interference under the 1946 Convention on the Privileges and Immunities of the United Nations.11 UN premises include schools, shelters,

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8 Customary IHL Study, ch. 7.
offices, and medical facilities that are the property of the UN. The rules of the Convention, and corresponding rules of customary international law, are rules of international law within the scope of the NSM. These rules continue to apply during armed conflict.

The misuse of UN premises for military purposes—for example as a firing position or as a base for military operations—is not consistent with their inviolability and immunity from interference.

The United Nations has previously condemned attacks directed against UN premises, as well as attacks causing damage to UN premises, stating that the inviolability and immunity of UN premises “could not be overridden by demands of military expediency.” At a minimum, UN premises may not be attacked unless they are being misused by enemy forces to make an effective contribution to military action. However, once such misuse ends, UN premises resume their normal protected status.

Civilian Harm Mitigation Best Practices, Including U.S. Military Targeting Best Practices

The U.S. military has undertaken significant efforts to improve and standardize how it prevents, mitigates, and responds to civilian harm—in adherence to and beyond its responsibilities under IHL. These efforts include the 2022 Civilian Harm Mitigation and Response Action Plan (CHMR-AP) and the 2023 Department of Defense (DoD) Instruction 3000.17 Civilian Harm Mitigation and Response (CHMR), both informed by years of DoD and civil society research and studies on civilian harm mitigation and response best practices. In 2022, the United States also endorsed the Political Declaration on Strengthening the Protection of Civilians from the Humanitarian Consequences arising from the use of Explosive Weapons in Populated Areas, an international political commitment that aims to address the devastating immediate and long-lasting humanitarian impacts resulting from the use of explosive weapons in populated areas, and to strengthen the protection of civilians in conflict.

The DoD’s approach to civilian harm mitigation is based on strategic, moral, operational, legal, policy, and other considerations. Civilian harm mitigation efforts reflect U.S. and professional military values, including the importance of protecting and respecting human life and treating civilians with dignity and respect.

The protection of civilians and civilian objects is fundamentally consistent with the effective, efficient, and decisive use of force. Civilian harm mitigation supports U.S. national security interests, including by furthering strategic objectives to achieve long-term strategic success, enhancing the

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12 U.N. Secretary-General, Summary by the Secretary-General of the report of the United Nations Headquarters Board of Inquiry into certain incidents in the Gaza Strip between 27 December 2008 and 19 January 2009 (May 4, 2009).

effectiveness and legitimacy of military operations, and demonstrating moral leadership.

To effectively meet these criteria, the U.S. targeting community incorporates principles from various targeting manuals and tactics, techniques, and procedures (TTP) across the joint force, from guidance within DoD Directive 2311.01 DoD Law of War Program and the new CHMR DoDI, and direction from the most comprehensive single document detailing collateral damage and civilian casualty estimation methodology: the Combined Joint Chiefs of Staff Instruction (CJCSI) 3160.01C No-Strike and the Collateral Damage Estimation Methodology—herein referred to as “CJCSI” for brevity.¹⁴

Accordingly, within U.S. targeting best practices, there are three priorities in the coordination of any strike: 1) engagement of a positively identified valid military target in accordance with IHL (applied within U.S. methodology as the law of war (LOW)) and the Rules of Engagement (ROE) for a given theater; 2) avoidance of fratricide; 3) mitigation of collateral damage and civilian casualties. These priorities are so ingrained into the core of the targeting community that, for example, in the course of a Joint Terminal Attack Controller’s comprehensive training, qualification, and recurring evaluations, failure to meet standards in any of these areas will most often result in de-certification and mandated retraining.¹⁵

a. The “Five Pillars” of Targeting

1. ROE – Rules of Engagement: Is this a legal target in accordance with the LOW and theater-specific ROE?

2. PID – Positive Identification: Is there positive identification of the target in accordance with the LOW and theater-specific ROE?

3. POL – Pattern of Life: Has a sufficient pattern of life on the target and the target area, in order to further characterize the enemy and intended target as well as the status of civilians, been built? Is the pattern of life amenable to targeting?

4. CDE / CIVCAS – Collateral Damage Estimation / Civilian Casualty Risk: What is the formal or field collateral damage estimation (CDE) analysis? Is there a risk of causing collateral damage or civilian harm with the strike(s)? Should that risk be accepted? If so, how can that risk be mitigated?

5. TEA / SAA – Target Engagement Authority / Strike Approval Authority: Given the previous four factors and guidance from theater-specific ROE, who (at what command

¹⁴ The most current version of the CJCSI 3160.C is FOUO and is not publicly disseminated. It was made available to this task force for purposes of this report and assessment.

¹⁵ Definition of Joint Terminal Attack Controller per Joint Publication 3-09 Joint Fire Support: A JTAC is a certified and qualified Service member who, from a forward position, directs the action of combat aircraft engaged in CAS [Close Air Support] and other offensive air operations. A qualified and current JTAC will be recognized across DOD as capable and authorized to perform all types of terminal attack control.
echelon) is the Target Engagement Authority or Strike Approval Authority? Do those developing the target assess that the strike will be approved? If not—what needs changed?

b. U.S. Targeting and the Collateral Damage Estimation Methodology

Per the CJCSI, “The U.S. Government places a high value on preserving civilian and noncombatant lives and property. Failure to comply with U.S. international legal obligations would be considered a LOW violation. In such cases, the United States could be subject to global criticism, which could adversely affect military objectives, alliances, partnerships, or national goals.”

In implementing the collateral damage methodology (CDM) within the targeting process, the CJCSI directs it is the responsibility of all commanders and targeting professionals to:

   a. Comply with the LOW, including military necessity, humanity, distinction, proportionality and honor.

   b. Comply with CJCSI 3121.01 series Standing Rules of Engagement/Standing Rules for the Use of Force for US Forces and operation-specific ROE

   c. Understand and apply the principles of joint operations.

   d. Employ all feasible precautions to ensure the targeting and engagement of only legitimate military objects and to take appropriate steps to avoid or minimize collateral damage. Feasible precautions require a practicable or practically possible assessment of information reasonably available at the time to those planning, authorizing, or executing targeting functions, and taking into account all circumstances ruling at the time, including humanitarian and military considerations.

Importantly, U.S. targeting and collateral damage estimation methodology does not consider what measures were taken, or were claimed to have been taken, to ensure civilians were moved out of a given target area prior to a strike. Whether warning leaflets distributed, texts and calls made to locals, “roof-knocks,” or any other preventative measures carried out in an attempt to clear civilians out of planned areas of bombardment (measures that, per se, must abide to relevant international legal prohibitions against, e.g., threats of unlawful attacks, coercive expulsions, or forced displacement), this is largely inconsequential to civilian harm best practices, including those adopted by the U.S. What matters, within U.S. targeting methodology and applications of the LOW, is how effective those measures were and the real status of civilians on the ground at the moment of a given strike.

Where civilians do choose to evacuate, military best practice requires ensuring that evacuation is conducted in a safe and orderly manner in order to minimize and mitigate civilian harm, including along the route and at the destination civilian populations are fleeing to. Failure to evacuate does
not mean that individuals who remain behind are targetable in subsequent military operations. Critically ill or elderly individuals may be unable to flee, and individuals may choose not to flee in order to protect their property, care for remaining family members, or shelter from hostilities. Whether unable or unwilling to flee, civilians trapped in the combat zone remain protected under IHL/LOW. Their presence must be assumed and taken into account in subsequent operational decisions.16

Aside from rare exceptions involving extremely “high value” targets or in extremis close air support of U.S. troops, the U.S. does not target when known risk of civilian harm cannot be avoided or mitigated. Most often, approval authority to strike a target with known risk of civilian harm is elevated to a senior commander or official. Approval authorities in such cases may go as high as the combatant commander, the Secretary of Defense, or even the President.

**c. No-Strike Entities (NSEs) - U.S. Methodology**

CJCSI defines no-strike entities as, “Physical or virtual objects defined by the law of war, functionally characterized as noncombatant in nature, and protected from the effects of military operations under international law and/or the rules of engagement.” It further details that, “NSEs may include, but are not limited to, medical, educational, diplomatic, cultural, religious, and historical sites, or other objects that do not, by their nature, location, purpose, or use, effectively contribute to the enemy’s war-fighting or war-sustaining capability.”

The CJCSI classifies five types of NSEs: facilities, individuals, virtual, equipment, and organizations. NSEs are also categorized based on sensitivity levels: Category I (most sensitive) and Category II (least sensitive). Within U.S. collateral damage estimation methodology, Category I NSEs consist of many entities that the IDF have routinely and repeatedly targeted, including:

- Religious, cultural, historical institutions, cemeteries, and structures.
- Intergovernmental and nongovernmental organizations, property, equipment, and personnel.
- Medical facilities (both civilian and military).
- Public education facilities including nonmilitary schools, colleges, universities, child/day care centers, and institutes.
- Civilian refugee camps and concentrations.
- Facilities whose engagement may result in pollution that cannot be contained to include contamination of standing water, streams, and rivers.

Further, the IDF have routinely targeted Category II NSEs which include the following: residential housing; civilian gathering places; public utilities and facilities; agricultural processing and storage facilities; and public and industrial utilities, facilities, or depots with potential to release

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contaminants into air, food, soil, or water resources.

Within U.S. targeting and collateral damage estimation methodology, NSEs may lose their protected status if used to advance military or enemy objectives. However, it is important to note that the actual loss of protection within the U.S. targeting community is only determined under strict parameters, as it typically requires a high level of approval based on a robust targeting and intelligence package to demonstrate why a given NSE should lose its protected status.

The CJCSI states, “The anticipated injury or loss of civilian or noncombatant life, damage to civilian or noncombatant property, or any combination thereof, incidental to attacks must not be excessive in relation to the anticipated military advantage.” Further, it states that commanders and targeting professionals must take “feasible precautions in planning and conducting attacks to reduce the risk of harm to civilians and other persons and objects protected from being made the object of attack, including by trying to ensure the targeting and engagement of only military objectives.”

The exception is in cases of *in extremis* close air support or troops-in-contact situations—especially with regard to U.S. forces under direct enemy fire. Under CJCSI 3121.01 *Standing Rules of Engagement / Standing Rules for the Use of Force for US Forces*, “Commanders always retain the inherent right and obligation to exercise unit self-defense in response to a hostile act or demonstrated hostile intent, and military members may exercise individual self-defense in response to a hostile act or demonstrated hostile intent.”

Nonetheless, in these situations it is still expected that ground commanders and targeting professionals exercise the principles within the LOW. For example, in troops-in-contact situations during U.S. counterterrorism operations, it was often expected that a maneuver unit in contact with an enemy force exhaust all other means of neutralizing the enemy before elevating to airstrikes. At times, Joint Terminal Attack Controllers (JTACs) and ground commanders were mandated by higher headquarters to verbally report over the radio that they had “exhausted all means of organic fires” and were “unable to effectively maneuver” before elevating to airstrikes. Even with that, in these cases a formal or field collateral damage estimation must still be conducted and assessed prior to strike approval.

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17 This and following examples are drawn from the personal experience of a Task Force member.
d. Collateral Hazard Areas and Precision vs. “Dumb” Munitions - U.S. Methodology

U.S. targeting and collateral damage estimation methodology mandates that targeting and CDM professionals must classify entities assessed or observed within a target or objective area into collateral objects and associated collateral hazard areas (CHAs).

CHAs are assessed based upon the planned warhead or weapon to be utilized, in correlation with the planned target or aimpoint(s) and the maximum collateral effects radius (CER), which is based upon weapon and/or warhead type. These distances and calculations are classified, but it suffices to say that precision and near-precision guided munitions have far smaller CER than unguided (dumb) munitions.

Mitigation techniques employed within U.S. targeting methodology, in order to limit collateral damage based upon assessed risk, include: variations in munition fusing to contain or vector effects (blast and fragmentation) away from collateral concerns; deliberate offset of aimpoints to distance effects away from collateral concerns; adjustment of delivery heading to vector effects away from collateral concerns; and using natural or manmade shielding in the target area.

e. Dual-Use Entities - U.S. Methodology

Dual-use Entities are defined under U.S. doctrine as those targets “characterized as having both a military and civilian purpose or function.” Per the CJCSI, “NSEs occupied by enemy combatants for the purpose of advancing military objectives, and which no longer serve a legitimate civilian function or purpose, can lose their LOW protection.” However, commanders and targeting professionals must “consider the principle of proportionality and the harm to the civilian population expected to result from an attack on such a military objective.” Based on current intelligence, combatant commands are responsible for determining the predominant function of an NSE and whether or not it has lost protected status and is either a valid military target or a dual-use entity.

If a target is classified as dual-use, this automatically places it at the highest civilian casualty risk level referred to as CDE Level 5. This demands a formal casualty analysis, called a casualty estimate, which answers the following questions: 1) How many civilian and noncombatant casualties will the attack be expected to cause? 2) Would the collateral effects exceed the guidance published by the combatant commander requiring elevation of this decision? In actual application of CDE Level 5 target packages, approval authorities to strike the target can go as high as combatant commanders or the Secretary of Defense.

f. Human Shields - U.S. Methodology

CJCSI states, “Human shields are persons placed around or within a valid military target to hinder attack of that target, including persons who voluntarily and intentionally place themselves in the line of fire to disrupt that line of fire. Use of human shields violates the rule that protected persons may not be used to shield, favor, or impede military operations.” Importantly it also clarifies,
“In cases where the status of human shields is not known, the more restrictive rule applies and unmitigated human shields become protected persons.”

The CJSCI affirms that an attacker shares responsibility for civilian harm with its enemies if it fails to take feasible precautions. “When enemy persons engage in such violations, commanders should continue to seek to discriminate in conducting attacks and to take feasible precautions.” Further, under both the Rome Statute and U.S. views of customary international law, taking advantage of the presence of civilians or other protected persons with intent to shield a military objective from attack constitutes a war crime.

Within U.S. targeting and collateral damage estimation methodology, the assessment of involuntary or unwitting human shields automatically places the collateral damage estimate at CDE Level 5, just as in the case of dual-use entities described previously. Meaning, again, the strike is likely not going to be approved except in rare cases and against the highest priority targets.

Restrictions on Humanitarian Assistance

National Security Memorandum-20 requires that governments receiving U.S.-funded defense articles or defense services provide assurances that they will “facilitate and not arbitrarily deny, restrict, or otherwise impede, directly or indirectly, the transport or delivery of United States humanitarian assistance and United States Government-supported international efforts to provide humanitarian assistance.” This is consistent with the U.S. government’s interpretation of humanitarian access obligations under international humanitarian law.

The report required in Section 2 of the memorandum includes an “assessment and analysis” of whether the government in question has complied with those assurances. The requirement also entails two additional elements related to the provision of humanitarian assistance: compliance with Section 620I of the Foreign Assistance Act and full cooperation “with United States Government efforts and United States Government-supported international efforts to provide humanitarian assistance in an area of armed conflict where the recipient country is using such defense articles and, as appropriate, defense services.”

Section 620I of the Foreign Assistance Act

Assessing the Israeli government’s compliance with Section 620I requires further discussion of the statute’s requirements as reflected in its text and legislative history. The law prohibits security assistance under the Foreign Assistance Act or Arms Export Control Act to any country “when it is made known to the President that the government of such country prohibits or otherwise restricts, directly or indirectly, the transport or delivery of United States humanitarian assistance.” Former State Department lawyer Brian Finucane’s analysis of Section 620I provides the most detailed

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18 In addition, under both the Rome Statute and the US views of customary international law, taking advantage of the presence of civilians or other protected to with intent to shield a military objective from attack, constitutes a war crime.
publicly available analysis of Section 620I’s requirements. As Finucane describes, “Section 620I has three key elements: (1) a state prohibits or otherwise restricts; (2) U.S. humanitarian assistance; which would trigger (3) suspension of U.S. military assistance.”

The text, legislative history, and the executive branch’s prior interpretations of Section 620I offer indications of its scope. The congressional debate concerning the passage of Section 620I’s direct precursor, which shares the statute’s operative text, indicates that “otherwise restricts” was meant expansively. As Secretary William Perry wrote in a letter entered into the Congressional Record at the time, Section 620I’s scope extends to impediments which “in any way restrict” the flow of U.S. humanitarian assistance.

Moreover, as exemplified in the fiscal responsibility arguments advanced by Senators Bob Dole and Mitch McConnell, who introduced and supported an early version of Section 620I, Congress was particularly concerned about restrictions that increased the cost to the U.S. taxpayer of providing humanitarian aid. Thus, the text, legislative history, and contemporaneous executive branch interpretation do not allow for loopholes in which security screening or exclusion of dual-use goods does not amount to a restriction. Instead, it imposes a categorical requirement that funds to the restricting state be cut off for any kind of restriction of U.S. humanitarian assistance. Section 620I may exceed obligations under IHL in some situations.

Regarding the second element of Section 620I, the legislative history of the measure suggests a broad reading of “U.S. humanitarian assistance.” The fiscal responsibility rationale in particular emphasized minimizing costs to the U.S. taxpayer. Thus, it is reasonable to interpret this term to encompass not only U.S.-origin assistance, but also assistance funded in whole or in part by the U.S. taxpayer. Much of the foreign assistance that the United States provides is channeled through multilateral bodies that the United States funds.

Finally, 620I incurs a “prohibition on assistance to countries that restrict United States humanitarian assistance”. The executive branch has long interpreted “security assistance” in the context of similar provisions of U.S. law to refer to support funded by the U.S. taxpayer rather than aid purchased using a foreign government’s national funds. Such an interpretation is consistent with the fiscal responsibility rationale advanced by Senator Dole in his statements in support of Section 620I’s direct precursor.

**Comparison of Section 620I and Other NSM-20 Requirements**

The preceding analysis of Section 620I allows for its comparison with the other two standards referenced, which elucidates that the three standards differ in their characterization of actions

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20 Congressional Record– Senate, S13998 (September 21, 1995).
21 *Id* at S14024.
required of a foreign government, scopes of humanitarian assistance covered, and scope of time periods implicated.

Each of the three standards relevant to humanitarian assistance entails different requirements for the Israeli government. Section 620I requires that the U.S. government suspend military assistance to any government that in any way restricts the delivery of aid covered in the statute. The NSM-20 assurances require that the submitting government actively facilitates, and not “arbitrarily deny, restrict, or otherwise impede, directly or indirectly” the delivery or transport of humanitarian assistance. The final element related to humanitarian assistance required in the NSM-20 report covers any instance where the government in question does not fully cooperate with U.S. and U.S.-supported international humanitarian aid efforts.

NSM-20 references two distinct scopes of humanitarian assistance implicated in the memorandum. As discussed above, Section 620I covers the delivery of assistance funded in whole or in part by U.S. taxpayers. The scope of assurances required in NSM-20 and required reporting differ from Section 620I in their scope. Both the assurances and the “full cooperation” element of the report cover both “United States humanitarian assistance and United States Government-supported international efforts to provide humanitarian assistance.”

Each of NSM-20’s three standards regarding the provision of humanitarian assistance has a different temporal scope. Because Section 620I of the Foreign Assistance Act has been enshrined in U.S. law since 1996, any violations of the statute’s requirements during the ongoing Israeli campaign in Gaza ought to trigger a suspension of U.S. security assistance. Any violations after 1 January 2023 should feature in NSM-20’s required report. The assurances provided by the government of Israel apply prospectively from the date of their receipt. Finally, the NSM-20 report element regarding full cooperation with U.S. or U.S.-supported international efforts to provide humanitarian assistance operates independently from the assurances framework. Thus, any failures to fully cooperate with such efforts in an area of armed conflict where defense articles funded with congressional appropriations have been used after January 2023 should be included in the report to Congress required under NSM-20.
Key Findings

The Task Force considered several thousand distinct incident reports from multiple sources that it received in both raw and finished formats, and provides below a selection of those reports that are most credible and best documented in reflection of the reporting requirements of NSM-20 including a link to U.S.-provided weapons.\textsuperscript{22} NSM-20 requires an assessment of any credible reports or allegations that defense articles and, as appropriate, defense services, provided by the Departments of State or Defense and funded with congressional appropriations have been used in a manner not consistent with international law, including international humanitarian law. As such, the incidents described in this section are restricted to those for which a nexus to such defense articles can be established (see footnote to methodology for further discussion).

These incidents are representative of numerous similar incidents widely documented by credible open source investigations, rights groups, and international institutions, indicating patterns of systematic commission of the relevant violations. The Task Force notes that these incidents represent a tiny percentage of all potentially credible relevant reports, but that collecting concrete data from the ground in Gaza in the way that would be required for a comprehensive assessment of all incidents is impossible in the current context in which, for instance, over 100 journalists have been killed.

Beyond the specific incidents cited below, and in light of the several thousand incidents the Task Force has reviewed, the Task Force makes the following general findings.

\textbf{Context of systematic destruction}

Our aggregate analysis of credible reports, including, but not limited to, those involving the use of U.S.-provided weapons by Israeli forces, indicates a context of systemic disregard for IHL, with recurrent attacks launched despite foreseeably disproportionate harm to civilians and civilian objects, wide area attacks without prior warnings in some of the most densely populated residential neighborhoods in the world, direct attacks on civilians or otherwise protected persons (e.g. persons hors de combat), and attacks against civilians objects, included those indispensable for the survival of the civilian population.

Further, Israeli intelligence sources cited by media reports indicate that these patterns of unlawful attacks reflect reliance on an unyielding supply source of U.S. weapons, declaredly relaxed rules of engagement, and the use of AI technology to generate thousands of targets at maximum speed and with minimal human oversight.

\textsuperscript{22} Relevant reporting concerning specific incidents listed below, where publicly available, is cited.
Risk of “Strategic Defeat,” high civilian cost

As Secretary of Defense Austin has warned, the high civilian cost in Gaza contributes to the risks of strategic failure of Israel’s operations on its own terms. In relation to Israel’s stated war aim of liberating the hostages, after six months of combat, 109 of the 253 hostages were released through diplomatic negotiations and only three were extracted by military operations, at the time of this report.

In relation to Israel’s stated aim of eliminating Hamas, the Israeli government has provided a number of estimates of the number of “terrorists” that it has killed. These numbers have proved hard to reconcile with credible reporting of total fatalities, including those of women and children, during the conflict, but even by the Government of Israel’s own public assessments, fatalities of individuals who would constitute lawful targets under international humanitarian law would seem to constitute a small enough percentage of total fatalities to compel significant questions as to the IDF’s adherence to IHL standards and the actual strategic impact of IDF tactics on Hamas. Indeed, the civilian cost of Israel’s operation is widely considered unprecedented in 21st century conflicts.24

The United Nations Office for the Coordination of Humanitarian Affairs in the Occupied Palestinian Territories (OCHA-OPT) reports that approximately 33,000 Palestinians have been killed, 70 percent of whom are women and children. Over two-thirds of the population, 1.7 million Palestinians, is internally displaced and 1.4 million are, as of the time of writing, sheltering in Rafah, the last standing city, now at five times its pre-war capacity.25 Combat has damaged or destroyed 56 percent of buildings and as of 1 April 2024, 28 children had died of malnutrition and dehydration due to a restriction of humanitarian aid and basic goods, that had been announced and implemented by the Government of Israel starting on 9 October 2023.26

Reliance on U.S. Munitions

In the first five days of combat, Israel reportedly dropped 6,000 bombs on Gaza.27 Within six

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27 Israel says 6,000 bombs dropped on Gaza as war with Hamas nears a week, AL JAZEERA, (October 12, 2023), https://www.aljazeera.com/news/2023/10/12/israel-says-6000-bombs-dropped-on-gaza-as-war-with-hamas-nears-a-week.
months, U.S. sources informed a member of this Task Force that 300,000 munitions have been dropped on, or fired in, Gaza. By mid-October, Israel’s assault had caused more Palestinian deaths (2,670) than in the entirety of its 51-day operation in 2014 (2,251).28 The IDF reports that within the first 35 days of combat, Israel had struck 15,000 targets in Gaza, more than twice the total number of targets struck in the 51 days of war in 2014 (between 5,266 and 6,231 targets).29

Not only has the intensity of the military campaign been significantly higher than past campaigns but there has been a greater reliance on indiscriminate weapons. U.S. intelligence estimates cited by CNN assert that as of late December, 45 percent of munitions fired were ‘dumb’ bombs, lacking the precision needed to limit damage to military objects in densely populated areas like Gaza, even assuming those are appropriately targeted.30 Investigations by +972/Local Call further reveal that Israel systematically used ‘dumb’ bombs to target individuals it believed to be low-level operatives to reserve “precision technology” for higher level targets.31

Credible media investigations have also documented that, in just the first month of the campaign, 1,900 heavy ammunition craters were visible through satellite imagery in Gaza, most of which in densely populated areas. Five hundred (500) of these craters were identified as greater than 40 feet in diameter, consistent with 2,000 pound bombs.32

In addition, credible investigations documented the presence of at least 200 similar craters, after just three weeks of hostilities, in multiple southern areas of the Gaza Strip that Israel designated as ‘safe’ for civilians, and into which relentless bombardments in the North were already pushing tens of thousands of civilians, increasing the already high population density of the relevant areas.33

The steady and sure supply of U.S. weapons has also shaped Israel’s pattern of conduct. A high ranking former IDF officer comments that Israel’s combat has been “unusually wasteful” and “in principle it would be possible to arrive at similar achievements with 10 percent of the destruction we have caused.” In part, this “reckless conduct,” he continues, “reflects an absolute assumption that the U.S. will continue to arm and finance it.” According to public reporting, the United States has approved over 100 Foreign Military Sales arms transfers to Israel since October 7th, two of them using an emergency authority to overcome the regular Congressional notification process, and none of them accompanied by any conditions or “red lines” on usage.

**Relaxed Rules of Engagement**

Extremely relaxed rules of engagement that appear inconsistent with IHL also explain a significant amount of the systematically extensive civilian harm resulting from attacks during Israel’s campaign. The Chief of Staff of the Israeli Air Force, Omar Tishler, told a group of military lawyers that neighborhoods were attacked “on a large scale and not in a surgical manner.” This lack of precision reflects Israel’s approach to International Humanitarian Law as captured by its Ministry of Foreign Affairs (MFA) memo titled, “Hamas-Israel Conflict 2023: Key Legal Aspects.” Several misconceptions emerging from this document are worth mentioning.

First, the MFA expands the concept of military advantage in its proportionality assessment to “an operation as a whole”, as opposed to individual attacks. This unduly conflates *jus in bello* military advantages with the overall war aim under *jus ad bellum*. Such a conflation risks inflating the value of every military advantage and rendering the proportionality rule meaningless.

Second, the MFA states that Israel can deny humanitarian access aid if it has “serious reasons for fearing” that relief consignments “will be diverted from their civilian destination or otherwise provide a definite advantage to the enemy’s military efforts.” This position relies on article 23 of the Fourth Geneva Convention of 1949, a defective rule that was modified by article 70 of Additional Protocol I of 1977 and superseded by a corresponding rule of customary international

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34 Hagai Amit, *It’s a War of Cruel Rich People. Israel’s Form of Combat in Gaza Is Unusually Wasteful*, HAARETZ, (March 7, 2024)

35 John Hudson, *U.S. floods arms into Israel despite mounting alarm over war’s conduct*, Washington Post (March 6, 2024),

36 Finucane, supra n.19.

37 Videotape: Drone footage shows latest widespread destruction in northern Gaza, (The Guardian 2024),
https://www.youtube.com/watch?v=3-APS ZXy9UI.

38 Hamas-Israel Conflict 2023: Key Legal Aspects, Israeli Ministry of Foreign Affairs, (March 12, 2023),
law.\textsuperscript{39} Recent UN Security Council and UN General Assembly resolutions confirm that Israel must allow and facilitate rapid and unimpeded humanitarian relief and may not deny such relief based on fears that a small portion of aid may be seized by armed groups.\textsuperscript{40}

Third, the MFA asserts that Hamas uses “the residents of the Gaza Strip” and “the civilian population” as human shields.\textsuperscript{41} Such statements raise concerns that Israel regards all or most civilians in Gaza as human shields, and regards Hamas as responsible for incidental civilian harm caused by IDF operations. Under international law, the illegal use of civilians as human shields by one party does not relieve the opposing party of its legal obligations to distinguish between civilians and combatants, take feasible precautions to avoid or minimize harm to civilians, and refrain from attacks which may be expected to cause incidental harm to civilians which would be excessive in relation to the concrete and direct military advantage anticipated.

Field operations indicate related concerning trends, emphasized by the deaths of over 200 humanitarian aid workers killed during the conflict so far.\textsuperscript{42} The three strikes on seven foreign nationals working with the World Central Kitchen in a designated “safe zone” after they had shared their coordinates with the Israeli military exemplify the IDF’s failure to spare civilians, including aid workers.\textsuperscript{43} The New York Times reports that by late October, two weeks after Israel’s mass evacuation order, approximately 38 percent of killings in Gaza took place in designated safe zones south of the Wadi Gaza line. Within the first six weeks of hostilities, some 42 percent of the 500 2,000 pound bombs used were dropped in designated safe zones.\textsuperscript{44}

Similarly, as exemplified by the killing of three Israeli captives waving white flags by Israeli fire on 16 December 2023, Israel’s designation of kill zones and its rules of engagement have been

\textsuperscript{39} See Jean S. Pictet et al., \textit{Commentary on the Additional Protocols of 8 June 1977 to the Geneva Conventions of 12 August 1949} (International Committee of the Red Cross,1987), 827. (“there is no way in which one could weigh the humanitarian considerations of an action destined to ensure the survival of a civilian population lacking essential supplies against the military advantage that such an action could have for the receiving Party, which would in any case always be minimal and indirect, even though it would be wrong to deny its existence altogether. … Article 70 of the Protocol in this respect modifies Article 23 of the fourth Convention, and the second paragraph of that article should be considered as obsolete in any armed conflict to which Protocol I applies.”),


\textsuperscript{41} Israeli Ministry of Foreign Affairs, supra n.38.

\textsuperscript{42} Sarah Schiffling & Foteini Stavropoulou, \textit{More than 200 aid workers killed have been killed in Gaza, making famine more likely}, The Conversation, (April 4, 2024),

\url{https://theconversation.com/more-than-200-aid-workers-have-been-killed-in-gaza-making-famine-more-likely-227096}.

\textsuperscript{43} Rob Picheta, \textit{Israel attacked aid workers ‘systematically, car by car,’ charity founder says, as fury builds over deadly strike}, CNN, (April 4, 2024),


\textsuperscript{44} Robin Stein, et al., \textit{A Times investigation tracked Israel’s use of one of its most destructive bombs in South Gaza}, N.Y. Times, (December 21, 2023),

excessively expansive. Israeli defense officials and soldiers explain that Israel has labeled anyone who crossed an invisible line drawn by the IDF as “terrorists” posthumously. According to a reserve officer who spoke to Ha’aretz, “In practice, a terrorist is anyone the IDF has killed in the areas in which its forces operate.” The broad and arbitrary imposition of kill zones is compounded by the fact that they have been imposed for nearly six months now making it nearly impossible for civilians to survive. An Israeli intelligence officer explains, “if we were there for a month or two, you could stick with that order that anyone approaching should be shot…. But we’ve been there for six months, and people have to start coming out; they are trying to survive, and that leads to very serious incidents.” The application of such “kill zones” is inconsistent with the need for precaution under IHL identified above.

**Use of Artificial Intelligence Without Adequate Human Oversight**

Two +972/Local Call investigations reveal that Israel has relied on AI technology to generate kill lists, infrastructure targets, and time for attacks in residential dwellings with little to no human oversight and with instructions that appear inconsistent with IHL, particularly the requirement to distinguish between combatants and civilians, as well as to take precautionary measures to that end.

“The Gospel” (Habsora) identifies structures and buildings marked for attack at an unprecedented rate that far outpaces what human labor can generate in the same amount of time. There are four types of targets generated by The Gospel: tactical (standard military targets), underground targets (tunnels), power targets (high-rise towers and residential buildings), and “family homes” or “operative homes.” Strikes against these targets are often authorized without further oversight. As a matter of international humanitarian law, many of these targets appear to be civilian objects that make no effective contribution to military action, and many attacks on these targets may be expected to cause civilian harm that would be excessive in relation to the concrete and direct military advantage anticipated.

An intelligence source explains that no military target justifies “an attack that would bring down the entire empty building in the middle of the city, with the help of six planes and bombs weighing several tons.” In some cases, such targets are struck without a military target at all. Human Rights Watch concluded that the strike on the Engineers Building (Al Muhandaseen), a residential building in Nuseirat refugee camp south of the Wadi Gaza line on 31 October 2023, lacked an apparent military target and killed at least 106 civilians, including 54 children. Human Rights Watch found no evidence of a military target in or near the building and Israeli authorities have neither provided

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47 Id.

a justification for the attack nor launched a credible investigation.  

“Lavender” reportedly generates names of possible Hamas and Palestinian Islamic Jihad (PIJ) militants based on “hundreds and thousands” of features including being in a WhatsApp group as well as changing addresses and cell phones frequently. The AI technology generates an unprecedented list of targets that, according to an Israeli commander, overcomes a “bottleneck” engendered by human intelligence that is incapable of producing “enough targets per day.” The Israeli Army denies the existence of such a list, characterizing Lavender as “simply a database whose purpose is to cross-reference intelligence sources.”

Israeli sources cited by +972/Local Call assert that once an individual is listed as a target, there is no requirement to independently check this assessment nor review the intelligence on which it is based. Human oversight is limited to verifying that the target is a male. As a result, the list is populated with many low-ranking fighters, previously not designated as significant targets during military operations. According to an intelligence source, “every person who wore a Hamas uniform in the past year or two could be bombed with 20 [civilians killed as] collateral damage, even without special permission.” Lavender indicated as many as 37,000 Palestinians as suspected militants during the first weeks of the war alone. Such reliance on AI-generated target lists with minimal individual assessments likely violates international humanitarian law by failing to take feasible precautions to verify that targets are military objectives prior to attack.

While Lavender creates kill lists, “Where’s Daddy?” AI reportedly tracks targets and signals when they enter their homes. Reliance on this technology indicates that the IDF prefers to target suspected Hamas and PIJ militants in their homes, rather than during active combat. The investigation suggests that this reflects Israel’s reliance on its own intelligence collected through a structure of mass surveillance. Further, the number of families entirely wiped out in IDF attacks corroborates the existence of this policy. According to +972/Local Call “more than half of the fatalities — 6,120 people — belonged to 1,340 families, many of which were completely wiped out while inside their homes, according to UN figures.” Such attacks on low-level combatants in their homes likely violate international humanitarian law by failing to take feasible precautions to minimize harm to civilian family members (such as by adjusting the time and place of an attack) and by foreseeably causing harm to civilian family members that would be excessive in relation to the concrete and direct military advantage anticipated.

51 Id.
While the key incidents cited below relate to IDF actions in Gaza and Lebanon, the Task Force also notes with concern IDF activities in the West Bank, where over 400 Palestinians have been killed since 7 October 2023 according to OCHA-OPT. Secretary Blinken has noted that the United States believes that Israeli settlement expansion in the West Bank is “inconsistent with international law.”

The Task Force notes that this expansion and related activities, ranging from housing demolitions to the designation by Israel on 22 March 2024, of 1,976 acres in the Occupied West Bank as “state land” would not be possible without U.S. provided defense articles.

Conclusion

The reliance on an unyielding flow of U.S. munitions, relaxed rules of engagement appearing inconsistent with IHL, together with use of AI technologies to generate targets of buildings and people as well as to signal when to initiate an attack on private homes have engendered a context of systematic attacks on civilians and civilian objects, including critical infrastructure and specifically protected objects, in violation of U.S. and international law and in a manner that is far out of compliance with military best practice on civilian harm mitigation, including U.S. military best practice. The aggregate data suggests that the attacks lack discrimination, and result in disproportionate civilian casualties on a systemic level.

Domestic and global concern with this phenomenon is steadily mounting. On 5 April 2023, the Human Rights Council voted 28-6-13 to halt arms and munitions transfers to Israel “in order to prevent further violations of international humanitarian law and violations and abuses of human rights.” The following day, on 6 April 2023, 36 House Democrats, including Congresswoman and former Speaker of the House of Representatives Nancy Pelosi, signed a letter calling on President Bident to halt U.S. weapons transfers to Israel.

In addition to the specific incidents and behaviors described below, the Task Force believes the evidence supports a conclusion of a systematic disregard for international humanitarian law and military best practice regarding civilian harm mitigation by the Israel Defense Forces, including with U.S.-provided arms.

We now turn to specific examples of this disregard.

Credible Reports of Violations of International Humanitarian Law and Other Applicable International Law

The Task Force identified the following attacks as involving serious violations of international humanitarian law that involved U.S.-provided defense articles. The Task Force adopted a “more likely than not” standard, consistent with U.S. practice in related areas, although several of the following attacks would satisfy a higher standard. This list is not exhaustive—indeed, the Task Force is aware of many other likely violations.\textsuperscript{57} Our remit, however, is to make the assessment and reporting process mandated by NSM-20 as easy as possible for the Departments of State and Defense, and for that reason the Task Force identifies the following cases.

1. Jabalia Refugee Camp Airstrike (October 9, 2023)

On 9 October 2023, between 10:30 and 11:30am, Israeli airstrikes hit a busy market in Jabalia refugee camp, destroying several multi-story buildings, damaging several other buildings, killing at least 39 people according to UN OHCHR and at least 69 people according to Amnesty International, as well as injuring many others.\textsuperscript{58} UN OHCHR found that the strikes “appear to use one or two GBU-31 air-dropped munitions due to the extent of the damage and the ground subsidence.” UN OHCHR found no specific military objective and no reports of advance warnings. Amnesty International referred to the market as one of the busiest commercial areas in northern Gaza and stated that it was busier than usual because of people fleeing their homes after being told to do so by the IDF.

The IDF told Amnesty International that it had targeted “a mosque in which Hamas members had been present,” without providing evidence. However, Amnesty International found no mosque in the immediate vicinity of the market street. The IDF did not disclose a legitimate target at the market, or the military advantage anticipated or obtained from the airstrikes on the market.

Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. If there were no legitimate military targets at the market, then the IDF likely failed to take feasible precautions to verify that the targets they attacked were military objectives. Even if there were legitimate military targets at the market, the IDF likely failed to take feasible precautions to avoid or minimize harm to civilians, such as by selecting appropriate weapons,

\textsuperscript{57} See Appendix ii.
\textsuperscript{58} U.N. High Commissioner for Human Rights (OHCHR), \textit{Human rights situation in the Occupied Palestinian Territory, including East Jerusalem, and the obligation to ensure accountability and justice}, A/HRC/55/28 (February 13, 2024); see also Amnesty Int'l, \textit{Damning evidence of war crimes as Israeli attacks wipe out entire families in Gaza}, (October 20, 2023)
adjusting the timing of the attack, or giving effective advance warning to avoid or minimize harm to civilians. Instead, the IDF attacked a crowded market in the late morning with explosive weapons powerful enough to destroy entire buildings. Given the extent of the destruction, it is possible that the IDF did not direct their attacks at specific military objectives, violating the prohibition on indiscriminate attacks.

Even if there were legitimate military targets at the market, the IDF likely violated the proportionality rule. Given the large number of civilians present, the location, and the time of day, the IDF must have expected to cause extensive loss of life and injury to civilians, as well as damage to civilian objects. Such extensive civilian harm would be excessive in relation to anything less than an extremely important anticipated military advantage. Given the IDF’s practice of announcing successful strikes on high-value targets, it is implausible that the IDF would fail to disclose such an extremely important military advantage, and it is therefore reasonable to infer that it is more likely than not there was none.

2. Airstrike on Six-Story Building in Sheikh Radwan

On 10 October 2023, at 4:30pm, an IDF airstrike hit a six-story building in Sheikh Radwan, a district of Gaza City. The strike completely destroyed the building and killed at least 40 civilians. Amnesty International found that a Hamas member had been residing on one of the floors of the building, but that he was not present at the time of the air strike. The IDF did not disclose a legitimate military target or any anticipated military advantage. Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. The IDF likely failed to take feasible precautions to verify that the Hamas member was present in the building. The building itself was not a military objective, since a residence does not make an effective contribution to military action, nor did its destruction in the circumstances ruling at the time offer a definite military advantage.

The IDF also likely violated the proportionality rule. Given the nature of the target, the IDF must have expected to cause extensive loss of life and injury to civilians, as well as damage to civilian objects. Such extensive civilian harm would be excessive and thus disproportionate in relation to the military advantage anticipated from killing one Hamas member or destroying their home. Given the IDF’s practice of announcing successful strikes on high-value targets, it is implausible that the IDF would fail to disclose an anticipated military advantage sufficiently important to justify such grave civilian harm, and it is therefore reasonable to infer that it is more likely than not there was none.

3. Airstrike on Al-Najjar Family Home

On 10 October 2023, an IDF airstrike on a home in Deir al-Balah killed 21 members of the al-Najjar family as well as three neighbors. Amnesty International found that the home was struck by a 2,000-pound bomb equipped with a Joint Direct Attack Munition (JDAM) with guidance kit. Amnesty International did not find any indication that there were any military objectives at the sites of the two strikes or that people in the buildings were legitimate military targets. The IDF was asked for an explanation of the strike but did not provide one.\(^{60}\)

Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. It is likely that the IDF failed to take feasible precautions to verify that their target was or contained a military objective and failed to take feasible precautions to select means and methods of warfare to avoid or minimize harm to civilians, including by selecting appropriate weapons and aim points.

The IDF also likely violated the proportionality rule. Given the nature of the target and the weapon used, the IDF must have expected to cause extensive loss of life and injury to civilians, as well as damage to civilian objects. Given the IDF’s practice of announcing successful strikes on high-value targets, it is implausible that the IDF would fail to disclose an anticipated military advantage sufficiently important to justify such grave civilian harm, and it is therefore reasonable to infer that it is more likely than not there was none.

4. Airstrike on Abu Mu’ei-leq Family Home

On 22 October 2023, an IDF airstrike on a home in Deir al-Balah killed 18 members of the Mu’ei-leq family—12 children and 6 women—as well as one neighbor. Amnesty International found that the home was struck by a 1,000-pound bomb equipped with a Joint Direct Attack Munition (JDAM) with guidance kit. Amnesty International did not find any indication that there were any military objectives at the sites of the two strikes or that people in the buildings were legitimate military targets. The IDF was asked for an explanation of the strike but did not provide one.\(^{61}\)

Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. It is likely that the IDF failed to take feasible precautions to verify that their target was or contained a military objective and failed to take feasible precautions to select means and methods of warfare to avoid or minimize harm to civilians, including by selecting appropriate weapons and aim points.


\(^{61}\) Id.
The IDF also likely violated the proportionality rule. Given the nature of the target and the weapon used, the IDF must have expected to cause extensive loss of life and injury to civilians, as well as damage to civilian objects, and thus seems disproportionate. Given the IDF’s practice of announcing successful strikes on high-value targets, it is implausible that the IDF would fail to disclose an anticipated military advantage sufficiently important to justify such grave civilian harm, and it is therefore reasonable to infer that it is more likely than not there was none and it is therefore reasonable to infer that it is more likely than not there was none.

5. Airstrike on a Six-Story Building Near Nuseirat Refugee Camp

On 31 October 2023, an IDF airstrike on a six-story apartment building near the Nuseirat refugee camp in central Gaza killed at least 106 civilians, including 54 children. Human Rights Watch found no evidence of a military target in the vicinity of the building at the time of the Israeli attack. Israeli authorities have provided no justification for the attack.

The IDF also likely violated the proportionality rule. Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. The IDF likely failed to verify that its target was or contained a military objective. The IDF must have expected to cause extensive loss of life and injury to civilians, as well as damage to civilian objects. Such extensive civilian harm would be excessive and thus disproportionate in relation to anything less than an extremely important anticipated military advantage. Given the IDF’s practice of announcing successful strikes on high-value targets, it is implausible that the IDF would fail to disclose such an extremely important military advantage, and it is therefore reasonable to infer that it is more likely than not there was none.

6. Airstrike on Marked Ambulance Outside of al-Shifa Hospital

On 3 November 2023, around 4:30pm, an IDF airstrike hit a marked ambulance just outside of Gaza City’s al-Shifa hospital. Human Rights Watch reviewed video footage and photographs taken shortly after the strike and found at least 21 dead or injured people in the area surrounding the ambulance, including 5 children. An IDF spokesperson said in a televised interview that day that: “Our forces saw terrorists using ambulances as a vehicle to move around. They perceived a threat and accordingly we struck that ambulance.” Human Rights Watch found no evidence that the ambulance struck was being used for military purposes, but instead verified video showing a woman on a stretcher in the ambulance.


7. Airstrikes on Residential Buildings in Al Maghazi Refugee Camp

On 24 December 2023, IDF fighter jets destroyed several buildings in Al Maghazi refugee camp, killing at least 68 people. An IDF spokesman later said fighter jets had “struck two targets adjacent to where Hamas operatives were located on December 24. A preliminary investigation revealed that additional buildings located near the targets were also hit during the strikes, which likely caused unintended harm to uninvolved civilians.”

A military official told the Kan public broadcaster that “[t]he type of munition did not match the nature of the attack, causing extensive collateral damage which could have been avoided.”

Based on the IDF’s own findings, it is more likely than not that these attacks violated international humanitarian law. It is likely that the IDF failed to take feasible precautions in the choice of means and methods of attack to avoid or minimize civilian harm, specifically by failing to select munitions of appropriate size and type as well as appropriate aim points, resulting in severe damage to adjacent buildings that were not military objectives and extensive loss of civilian life and injury to civilians.

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64 Israeli Military Admits Fault in 2 Deadly Strikes in Central Gaza, N.Y. TIMES, (December 28, 2023),

65 Improper munition said cause of high death toll in strike on Gaza’s Maghazi, THE TIMES OF ISRAEL, (December 28, 2023 10:36 AM),
https://www.haaretz.com/israel-news/2023-12-29/ty-article/israeli-army-deadly-strike-on-gazas-maghazi-camp-damaged-non-target-buildings/0000018c-b47a-d014-a3cd-be7e7ff90000; see also Israeli air strike kills at least 70 Palestinians in central Gaza refugee camp, health officials say, REUTERS, (December 24, 2023 5:36 PM),
https://www.reuters.com/world/middle-east/israeli-air-strike-kills-least-60-palestinians-central-gaza-refugee-camp-2023-12-24/; see also @PalestineRCS, TWITTER (December 24, 2023 6:26 PM),
https://twitter.com/PalestineRCS/status/1739065011702472976; see also @PalestineRCS, TWITTER, (December 24, 2023 6:26 PM),
https://twitter.com/PalestineRCS/status/1739065011702472976; see also Sarah Dadouch, Israel increases strikes in central Gaza, killing scores, THE WASHINGTON POST, (December 25, 2023 12:13 PM),
8. Airstrike on World Central Kitchen Convoy

On 1 April 2024, around 10:30 pm, IDF airstrikes on a three-car World Central Kitchen convoy killed seven civilian humanitarian workers. The convoy left a food warehouse in Deir al Balah and drove on the Al-Rashid coastal road, which was designated for the passage of humanitarian aid. One car’s roof was clearly marked with the World Central Kitchen insignia. The three cars were struck one by one and were found destroyed nearly a mile and a half apart. The strikes were authorized by a colonel and overseen by a major.

The IDF conducted an investigation through its Fact-Finding and Assessment Mechanism (FFAM). According to the IDF,

The event occurred on April 1, 2024, during an operation to transfer humanitarian aid from the WCK to the Gaza Strip. The investigation found that the forces identified a gunman on one of the aid trucks, following which they identified an additional gunman. After the vehicles left the warehouse where the aid had been unloaded, one of the commanders mistakenly assumed that the gunmen were located inside the accompanying vehicles and that these were Hamas terrorists. The forces did not identify the vehicles in question as being associated with WCK. Following a misidentification by the forces, the forces targeted the three WCK vehicles based on the misclassification of the event and misidentification of the vehicles as having Hamas operatives inside them, with the resulting strike leading to the deaths of seven innocent humanitarian aid workers. The strikes on the three vehicles were carried out in serious violation of the commands and IDF Standard Operating Procedures.

Based on the IDF’s own findings, it is more likely than not that these attacks violated international humanitarian law. Commanders and other decision-makers must presume that persons or objects are protected from being made the object of attack unless the information available at the time indicates that the persons or objects are military objectives. Attacks may not be directed against persons or objects based on mere speculation regarding their possible current status as a military objective. According to the IDF, one of its commanders “mistakenly assumed that the gunmen were located inside the accompanying vehicles and that these were Hamas terrorists.” However, the commander was legally required to presume that the cars were civilian objects and that the individuals inside were civilians. No information indicated that any gunmen were inside the cars. The decision to attack was based on mere speculation and was therefore illegal.

Credible reporting provides additional evidence of illegality. WCK sent messages to the IDF explaining that the aid workers would not remain with the trucks but would travel on by car, but the
soldiers monitoring the convoy did not read the messages. Failure to use existing deconfliction mechanisms likely constitutes an illegal failure to take feasible precautions to verify that targets are military objectives prior to attack. Aerial footage shown to journalists did not reveal any armed men near the convoy when it arrived at the WCK warehouse. The IDF did not show journalists footage of the aid workers entering the cars, but admitted that one aid worker was likely holding a bag and not a gun. The Times of Israel reports that the IDF investigation revealed that “[e]ven though there was no information on gunmen in the second and third vehicles, they too were attacked, within minutes of each other, for no real reason.”

9. Airstrikes on Al-Yarmouk Neighborhood

On the afternoon of 25 October 2023, the Al-Yarmouk neighborhood in Gaza city was heavily bombarded. A densely populated area of nearly 6 square kilometers was almost entirely flattened, with at least 7 structures, including a high-rise residential tower, completely destroyed, and other buildings extensively damaged. Two entire quadrants of the dense Al Yarmouk neighborhood were destroyed by several air-to-ground munitions in seconds.

The IDF struck, among others, a twelve-story residential building, the Al-Taj tower. Like the other ones, this building, at the time of the attack, was full of civilians, members of the numerous families residing therein. No prior warning was given to the civilian population, despite the known density of the area. The UN OHCHR verified at least 91 people killed, including 28 women and 39 children. Entire families lost dozens of members across three generations. Airwars reports that in the Sharaf family alone, one of the many decimated, 37 were killed, including 16 grandchildren in their early years. According to the IDF, the strike razing this tower and its vicinity was directed at one “Hamas terror tunnel.” No corroboration or further details on the destruction or damage to the tunnel were shared.

Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. Even if a tunnel, as a legitimate military objective, was located under sections of the area struck, the IDF failed to take feasible precautions to avoid or minimize foreseeable incidental harm to civilians, not giving any advance warning to spare the civilian population. In the circumstances, such a warning would not have prevented the IDF from accomplishing their mission by destroying the tunnel, and may have spared dozens of civilians.

The IDF does not appear to have faced any unforeseen circumstances during the attack and must have therefore expected to cause extensive harm to civilians and civilian objects. The military advantage anticipated from destroying one tunnel is unlikely to be very important, since the IDF claims that Hamas built over 350 miles of tunnels across Gaza. The attack therefore likely violated the proportionality rule.

10. Airstrike on Al-Naouq Family Home

On 22 October 2023, a nighttime airstrike hit the al-Naouq family building, in the center of the town of Deir Al-Balah, killing 21 identified members of the al-Naouq family, including 14 children and three women, and as many as 30 civilians in all. No lawful target was disclosed by the IDF.

Based on the available evidence, it is more likely than not that the attack violated international humanitarian law. The IDF likely failed, in planning and conducting the attack, to take feasible precautions to verify that the targets to be attacked were military objectives and not protected by the law of war.

Even if a legitimate military objective was in the vicinity of the relevant building, the IDF failed to take feasible precautions to avoid or minimize incidental harm to civilians, omitting to give any advance warning to spare the civilian residents of the building attacked.

Since the attack was launched during the night, the IDF must have expected that entire families including children were sleeping in the building and that the foreseeable harm to civilians would be excessive in relation to the concrete and direct military advantage anticipated, if any.

11. Attack on Hind Rajab’s Car and Ambulance

On 29 January 2024, 6-year-old Palestinian girl Hind Rajab was trapped in her car audibly under fire (in the area later identified as Tel Al-Hawa, Gaza City), still alive among the bodies of her family members killed.69

Hind and her family had fled their home in Gaza city. Her parents, one aunt, and one uncle decided to leave on foot. Hind was sent to escape the bombardments by car, with another uncle, Bashar Hamada, his wife, and their four children. They stopped at the Faris Petrol Station in Tel Al-Hawra, where the car was later found.

Bashar Hamada, realizing that the car was surrounded by Israeli troops and tanks, phoned his cousin Mohammed, in Germany, explaining the situation. In turn, Mohammed contacted the Palestinian Red Crescent Society (PRCS) to ask for help. Media outlets obtained and shared the texts of messages between Bashir Hamada and the cousin Mohammed, as well as those between Mohammed and the PRCS, confirming the situation described.

By the time the PRCS contacted the phone in the car, only Hind and her 15-year-old cousin, Layan, were still alive. Upon the first PRCS call, Layan informed them that their car was under fire and there were tanks behind them. In the recording of the relevant phone call shared by the PRCS, one can hear the shots reaching the car, and the terrified screams of Layan. The line goes silent for a short time, then Hind Rajab, last surviving, picks up the phone. While the phone calls continued, the PRCS asked the Israeli army for authorization to send a vehicle to rescue Hind Rajab. At the same time, PRCS dispatcher Rana El-Faqih spoke with Hind, in the remaining part of the call, in which Hind Rajab describes her relatives dead and covered in blood, identifies a tank moving toward the car, and asks once again for help, with PRCS Rana El-Faqih bursting in tears.

At 5:40 pm, the PRCS confirmed that it had received authorization to rescue Hind Rajab. At 6:00 pm, medics Yousuf Zeino and Ahmed Al-Madhoon arrived in the area. Another recording of a last phone call via PRCS between Hind Rajab and her mother demonstrates that Hind Rajab was still alive at the approach of the medics. At that point, contact was lost with both Hind Rajab and the medics.

Twelve days later, Hind and her six relatives were found killed in the car, as were the two PRCS

69 Abeer Salman & Khader Al Zaânoun, Five-year-old Palestinian girl found dead after being trapped in car under Israeli fire, CNN (February 11, 2024),
https://edition.cnn.com/2024/02/10/middleeast/hind-rajab-death-israel-gaza-intl/index.html; see also The Killing of 6-year-old Hind Rajab, AL JAZEERA (February 22, 2024),
https://www.aljazeera.com/program/birds-eye-view/2024/2/22/the-killing-of-6-year-old-hind-rajab.
medics. The car had visible signs of gunshots on multiple sides. The ambulances appeared to have been run over by tanks. Media investigations have confirmed via satellite imagery that Israeli tanks had the car, stationed at the Faris Petrol Station in Tel Al-Hawra, in a potential direct firing line. Based on available evidence, it is more likely than not that the IDF violated international humanitarian law. The IDF appear to have deliberately targeted a civilian vehicle full of civilians and children, as well as an ambulance and its medics previously authorized to intervene. Medical transports may not be attacked unless (i) they are used to commit, outside their humanitarian duties, acts harmful to the enemy, and (ii) only after due warning has been given, naming, in all appropriate cases, a reasonable time limit, and after such warning has remained unheeded. There is no evidence that either condition was met. The Washington Post later identified a fragment of a U.S.-made 120mm round at the scene.\textsuperscript{70}

At a minimum, the IDF failed to presume that the family members and medics were protected from attack. When there is no information indicating that a person or an object is a lawful target, then commanders and other decision-makers must presume that person or object is civilian.\textsuperscript{71}

Additionally, since no lawful target was either in the vehicle or in its vicinity, nor in or near the targeted ambulance, the IDF appear to have failed to take all feasible precautions to verify that their targets were lawful military objectives and not protected persons or objects.

\section*{12. Tank Shelling of Journalists in Lebanon}

On 13 October 2023, two Israeli tank strikes killed Reuters journalist Issam Abdallah, severely wounded AFP photographer Christina Assi, and injured five other AFP and Al Jazeera reporters. The journalists were reporting about hostilities around the Israel-Lebanon border, stationed in Lebanese territory opposite the area of the Israeli military base of Hanita.\textsuperscript{72}

After live broadcasting for 45 minutes, with Israeli surveillance drones and an Israeli helicopter patrolling high in the sky, the Reuters team turned the camera to focus on an Israeli military outpost of Hanita and filmed a tank firing a shell from there into southern Lebanon. One minute and half later, the first of two tank rounds from a different outpost hit Abdallah and the low wall he

\textsuperscript{70} Meg Kelly, et al., \textit{Palestinian paramedics said Israel gave them safe passage to save a 6-year-old girl in Gaza. They were all killed.}, Wash. Post (April 16, 2024), https://www.washingtonpost.com/world/interactive/2024/hind-rajab-israel-gaza-killing-timeline/.

\textsuperscript{71} DoD Law of War Manual 5.4.3.2.

was leaning against, killing him, and wounding Assi. Thirty-seven seconds later, a second shell hit the car of the reporters, injuring the others.

Four investigations (Reuters in collaboration with the Netherlands Organisation for Applied Scientific Research, AFP in collaboration with Airwars, Human Rights Watch, and Amnesty International) have reached identical conclusions: there were no military activities or military targets anywhere near the reporters; they were clearly identifiable (all wearing blue helmets and the distinctive blue ballistic vests marked with the label “PRESS”); and the IDF had direct lines of sight on the groups of journalist via land positions around them and aerial vehicles flying above them. Human Rights Watch has documented that one of the munitions fired, found near the journalist killed, was a fin-stabilized 120mm tank shell.

The IDF has not alleged that there were any military targets among or near the journalists.

Journalists enjoy the full protections of civilian status under international humanitarian law, including absolute protection from direct attacks.

Based on available information, in the circumstances ruling at the time of the attack, it is implausible that the IDF could have launched the attack by mistake, based on incorrect information, as the IDF could clearly see the journalists, who were also live-broadcasting their reports at the time of the attack on major international media outlets.

It is therefore more likely than not that the IDF deliberately targeted the journalists, launching two consecutive strikes directed against them and their car, knowing that they were civilians, which would be a serious violation of international humanitarian law.

Also of note, on 21 November 2023, an Israeli strike killed two Lebanese journalists also reporting from the border with Israel, Reporter Farah Omar and cameraman Rabih Me’mari, working for the Al Mayadden network. According to the International Federation of Journalists, since the beginning of the war in Gaza, at least 109 journalists and media workers have been killed, several have been injured and others are missing. According to the Committee to Protect Journalists, as of 8 April 2024, 90 Palestinian journalists were confirmed killed in the hostilities in Gaza.

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Credible Reports of Violations of Civilian Harm Mitigation Best Practices by the IDF

The Task Force has identified the following instances it believes to credibly be noncompliant with civilian harm mitigation best practices. This list is not exclusive—indeed, the Task Force is aware of many other potential examples of noncompliance. Our remit, however, is to make the assessment and reporting process mandated by NSM-20 as easy as possible for the Departments of State and Defense, and for that reason the Task Force identifies the following cases.

1. Jabalia Refugee Camp Airstrikes (31 October 2023)

This strike occurred in the Al-Tarnis area, “Block 6” of the Jabalia Refugee Camp in northern Gaza. According to an Airwars assessment, “On October 31, 2023 confirmed Israeli strikes on the densely populated Jabalia refugee camp killed at least 126 civilians, including 69 children. A further 280 civilians were reported injured by the director of the nearby Indonesian Hospital.”

Israeli officials reported that the strikes targeted a Hamas commander and dozens of associated Hamas militants within an underground command and control bunker, as well as a tunnel network that housed rocket firing positions and connected to an underground system extending to the coast. Per IDF spokesperson Rear Admiral Daniel Hagari, the Hamas leader targeted was Ibrahim Biari—commander of the Jabalia Battalion and “ringleader of the October 7 attack on Israeli towns and kibbutzim.”

A New York Times analysis of the 31 October 2023 strike determined the probable use of 2,000-pound bombs. Images showed at least five large craters, one more than 40 feet wide, all consistent with the use of 2000-pound bombs with delayed fusing for penetration. The strikes caused catastrophic damage in a densely populated area across an entire residential block—destroying at least 30 buildings, mostly residential. A UN Human Rights Council report stated "no warning was given, nor any effort made to evacuate the residential buildings,” and contended “serious questions arise regarding how such strikes could be proportionate,” especially given that “Israel can accurately assess the likely associated wide-area effects, notably in terms of civilian harm, that result from repeatedly using these weapons [2000-pound bombs] in such densely populated areas.”

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The Times published video evidence of dozens of people in the rubble in the aftermath of the strikes, “many of them women and children.” An Al Jazeera broadcast engineer, Mohamed Abu Al-Qumsan, reported losing 19 members of his family. Still others reported loss of family members on a mass scale. The director of the nearby Indonesian Hospital stated, during a news conference that evening, that the number of dead and wounded neared 400.

An IDF spokesperson reiterated the IDF adherence to the principle of proportionality regarding balancing civilian harm and anticipated military advantage. However, former State Department advisor on civilian harm Larry Lewis stated that the 31 October 2023 Jabalya strike was “something we would never see the US doing. It certainly appears that (Israel’s) tolerance for civilian harm compared to expected operational benefits is significantly different than what we would accept as the US.” The strikes were decried by the UN high commissioner as “disproportionate attacks that could amount to war crimes.”

The IDF reported that Ibrahim Biari was killed in the strikes, along with associated Hamas members. The IDF also reported that they did not give any warning to civilians, as they did not want to allow Biari to escape. In a press briefing on the strikes, IDF spokesperson Lieutenant Colonel Jonathan Conricus stated, “It was not only a legitimate military target but an important military target to strike—and all things were factored in including the possibility of non-combatants being affected.” In an interview with CNN, IDF spokesperson Lieutenant Colonel Richard Hecht acknowledged that the strikes had “destroyed a big chunk” of the Jabalia refugee camp, and that Hamas was “hiding, as they do, behind civilians.” IDF spokesperson Rear Admiral Daniel Hagari stated that the main target, Hamas commander Ibari, “was killed while situating himself inside the Jabalia Camp—with dozens of additional terrorists around him in the same area—which contains a headquarters and other operational facilities located in buildings within the civilian camp.” When pressed on the fact that many civilians, including women and children, were known to be in the Jabalia camp, Colonel Richard Hecht responded, “This is the tragedy of war…. We’ve been saying for days, ‘move south.’”

The Jabalia refugee camp is described as “a maze of concrete and breeze-block buildings separated by shoulder-width alleyways.” Per a PBS News Hour report, IDF officials gave somewhat

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82 Bel Trew & Josh Marcus, *Israel defends strike on Jabalia refugee camp thought to have killed dozens*, INDEPENDENT (November 1, 2023), [https://www.independent.co.uk/news/world/middle-east/jabalia-refugee-camp-gaza-israel-b2439530.html](https://www.independent.co.uk/news/world/middle-east/jabalia-refugee-camp-gaza-israel-b2439530.html).
conflicting accounts of the details of the strike. Brigadier General Daniel Hagari stated that the IDF intentionally targeted civilian buildings which Hamas had taken over to establish headquarters and operational facilities, and that the tunnel installation beneath a targeted building collapsed and toppled other nearby buildings. Lieutenant Colonel Jonathan Conricus, however, stated that the IDF had targeted mainly in-between buildings in effort to preserve the non-targeted above-ground infrastructure and affect only the tunnel system—and that the collapse of the tunnel network had led to a subsequent, unforeseen collapse of surrounding structures.

Following the strikes, IDF spokespersons acknowledged that civilians were known in the target area prior to the strikes. While the IDF has repeatedly insisted that Hamas is “solely to blame” for all civilian casualties because of their illegal use of human shields, IHL demands that the attacking party take all feasible precautions to protect human shields. Based on reporting, the majority of civilians who may fall within the definition of human shields in Gaza are undoubtedly involuntary or unwitting—especially given the high number of children in the region and the high number of children subsequently killed in IDF airstrikes, including these strikes on the Jabalia refugee camp.

The U.S. would have assessed the significant presence of civilians and involuntary/unwitting human shields at and around the intended targets. Further, under U.S. collateral damage estimation methodology, refugee camps are categorized as Category I No-Strike Entities. Therefore, based on the intended targets, their locations, and the large presence of civilians, the strikes would have been assessed as extremely high risk for both collateral damage and civilian casualties.

In regard to the targeting and characterization of above-ground facilities, given the well-known dense and persistent civilian presence in the strike areas, a U.S. targeting cell would most likely not have removed NSE protections. The buildings would likely have been characterized as dual-use, but assessed at an extremely high risk level for both collateral damage and civilian casualties with a high civilian casualty estimate.

In regard to the targeting and characterization of underground facilities (tunnels), this would mandate collateral damage estimations at each aimpoint or facility targeted, just as in any other strike. However, all of the above-ground infrastructure and risk to civilians would be factored into the analysis. Importantly, the use of delayed fusing to destroy an underground target does not shrink the collateral effects radius for a given weapon. The purpose of calculating a collateral effects radius and collateral hazard area, combined with implementing mitigations such as offset aimpoint selection and delayed fusing, is to keep munitions effects contained as much as possible to the intended target itself and away from collateral concerns—to mitigate collateral damage concerns once collateral damage has been assessed as likely. However, when the intended target is underground, and beneath a structure which the munition must first penetrate in order to affect the target beneath—then that above-ground structure and everything and everyone within it will fall within

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or near the CER/CHA.

In regard to placing aimpoints in-between two buildings in order to only collapse tunnel structures and not adjacent, non-targeted buildings, given the incredibly dense urban infrastructure in the target area and the fact that buildings are only separated by narrow alleyways, placing an aimpoint in-between two buildings would more than likely increase the potential for broader collateral damage. A collateral effects radius extends from the aimpoint in a given radius encompassing all adjacent structures within that radius. For a 2,000-pound bomb, this circle is not small. An aimpoint inside a building and utilizing penetration and delayed fusing actually affords a certain amount of shielding to adjacent structures and persons against the blast and fragmentation. However, an aimpoint placed outside a building does not. Accordingly, there will generally be higher risk to surrounding structures as well as civilians and noncombatants in the open.

In regard to the secondary effects of tunnel collapse causing the subsequent collapse of above-ground structures, this is an example of collateral damage factors which should have been intuitively assessed and understood even if a target is unique and not “textbook.” It should not come as a shock to anyone—let alone a technologically advanced military—that collapsing an underground structure will lead to collapse of the structures sitting atop. This is another example of targeting negligence on part of the IDF.

It is reasonable to conclude that IDF methods for assessing collateral damage and estimating civilian casualties from a given strike are either vastly inferior to those of the U.S.; have not been routinely employed, recognizing a failure to take feasible precautions; or that the IDF has a far greater tolerance than the U.S. military for harm to civilians, civilian objects, and otherwise protected entities. It seems clear, from their official statements and the facts on the ground, that the IDF assessed the military necessity of these targets justified the clear and foreseeable risk to civilians.

Furthermore, just as IDF targeting and collateral damage estimation methodology is generally unknown, it is not known to this Task Force at what military command echelon within the IDF command and control hierarchy a given strike must gain approval. However, in a U.S. targeting cell, approval for these strikes would be elevated to the most senior authority—most likely the combatant command commander or Secretary of Defense. Given the extraordinary risk of collateral damage and extremely high civilian casualty estimate that would have resulted from any real collateral damage analysis of this target area, it is extremely unlikely that these strikes would have been approved in a U.S. targeting cell—even given the high value of the enemy targets. Both the strategic and moral risks would be deemed far too great.

2. *Jabalia Refugee Camp Airstrikes* (1 November 2023)

On the evening of 31 October 2023, after the initial round of strikes on Jabalia refugee camp earlier that day, the IDF publicly acknowledged that the strikes had killed a significant number of civilians and that the target area was known to be saturated with civilians who had not moved south, as the IDF stated they had been generally warning to the populace in Gaza. Nonetheless, on 1 November
2023, the IDF conducted additional strikes within the Jabalia refugee camp.\textsuperscript{84}

The 1 November 2023 strikes occurred in the Falluja neighborhood of the Jabalia Refugee Camp, roughly half a mile from the 31 October 2023 strike location.\textsuperscript{85} They were reported as similar in magnitude to the 31 October 2023 strikes, demolishing several large buildings. Several dozen civilians were reported killed, and the director of Gaza’s Indonesian hospital stated that the strike killed at least 80 with hundreds more injured.\textsuperscript{86} Video footage verified by the New York Times showed children being pulled from the rubble.\textsuperscript{87} There was further reporting that additional strikes within the Jabalia Refugee camp on 2 November 2023 hit the UNRWA-sponsored Abu Hussein school, which housed displaced civilians.\textsuperscript{88}

The IDF reported that the 1 November 2023 strikes targeted and eliminated a Hamas command and control complex, along with senior leader Muhammed A’sar—head of the Hamas anti-tank unit.\textsuperscript{89} In regard to reports of civilian casualties from the strikes, the IDF reiterated, “Hamas deliberately builds its terror infrastructure under, around and within civilian buildings, intentionally endangering Gazan civilians.”\textsuperscript{90}

In parallel with the previous assessment from the 31 October 2023 strikes within the Jabalia refugee camp, the IDF would have known that this area was saturated with civilian presence despite any attempts they may have made to warn civilians to vacate the region and move south. Given the civilian harm caused by the Jabalia strikes only one day prior, facing similar circumstances, the U.S. would have assessed significant civilian presence and involuntary/unwitting human shields at the intended targets, and it is extremely unlikely such a strike would be approved.

Under U.S. collateral damage estimation methodology, refugee camps are categorized as Category I No-Strike Entities. Based on the intended target, the location, and confirmed presence of unwitting/involuntary human shields, the strikes would have been assessed as extremely high risk for both collateral damage and civilian casualties. Further, although these strikes targeted large

\textsuperscript{84} Andrew Ackerman, \textit{What We Know About the Strikes at Jabalia Refugee Camp}, WALL ST. J. (November 2, 2023), https://www.wsj.com/livecoverage/israel-hamas-war-gaza-strip-2023-11-01/card/what-we-know-about-the-blasts-at-jabalia-refugee-camp-ZmVeqg2uUXF4MfMqDew.


\textsuperscript{89} Id.

\textsuperscript{90} Helen Regan, et al., \textit{Airstrikes blast UN shelters, official says, as Israel announces complete encirclement of Gaza city}, CNN (November 2, 2023), https://www.cnn.com/2023/11/02/middleeast/israel-gaza-hamas-war-jabalya-camp-strike-intl-hnk/index.html.
buildings where a command and control infrastructure was allegedly housed, given the understood dense and persistent civilian presence in the strike area, a U.S. targeting cell would most likely not have removed NSE protections. The buildings would likely have been characterized as dual-use, but assessed as extremely high risk for both collateral damage and civilian casualties with a high civilian casualty estimate.

Within a U.S. targeting cell, approval for these strikes would likely be elevated to the most senior authority—the combatant command commander or Secretary of Defense. Given the extraordinary and foreseeable risk of collateral damage and extremely high civilian casualty estimate that would have resulted from any real collateral damage analysis, it is extremely unlikely that these strikes would have been approved in a U.S. targeting cell—even given the high value of the enemy targets. Again, both the strategic and moral risks would be deemed far too great.

3. Airstrikes on Residential Homes in Deir al-Balah (10 and 22 October 2023)

On 10 October 2023, an airstrike on the al-Najjar family home in Deir al-Balah killed 24 people. On 22 October, an airstrike on the Abu Mu’eileq family home in the same city killed 19 people. In total 19 children were killed. Both homes targeted were south of Wadi Gaza. Importantly, this was within the area where, on 13 October, the Israeli military had ordered residents of northern Gaza to relocate.

An independent investigation by Amnesty International found that the IDF most likely utilized U.S.-originated weapons in the attacks, and that the strikes constituted “either direct attacks on civilians or civilian objects or indiscriminate attacks.” Speaking with CNN, the IDF called the Amnesty International report “flawed, biased and premature, based on baseless assumptions regarding the IDF’s operations…. The assumption that intelligence regarding the military use of a particular structure does not exist unless revealed is contradictory to any understanding of military activity, and the report uses this flawed assumption to imply equally flawed and biased conclusions regarding the IDF, in line with existing biases and prior problematic work by this organization.”

We do not know the intended targets in these strikes nor the method(s) of identifying these targets, as the IDF did not disclose. However, these attacks fall in line with what had already begun, by mid-October 2023, as a pattern of indifference to civilian harm within the IDF targeting campaign. The IDF have publicly stated that they understood the significant presence of civilians, and undoubtedly large families, residing in such structures. These factors were clearly ignored. These strikes did not appropriately take into account collateral damage or civilian casualty concerns.

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The IDF statement that, “The assumption that intelligence regarding the military use of a particular structure does not exist unless revealed is contradictory to any understanding of military activity,” reveals that the IDF identified what they believed to be a Hamas target within the structures—but that any subsequent risk of civilian harm was weighed as proportional according to the lax standards currently applied by the IDF (See discussion of MFA Memo above).

With adequate pattern of life intelligence and reconnaissance, and associated collateral damage and civilian casualty analysis, these strikes would likely not have been approved in a U.S. targeting cell.

4. Airstrikes on Residential Homes in Sheikh Radwan, Gaza City - 11 December 2023

On 11 December 2023, a series of IDF strikes destroyed six homes in Sheikh Radwan, Gaza City. The homes were residences of the extended Salem family. An independent Airwars analysis estimated 102 civilians killed, with 50 of those being children. The strikes reportedly demolished nearly an entire neighborhood.

We do not know the intended targets in these strikes nor the method(s) of identifying these targets, as the IDF did not disclose. That same day, in response to the civilian toll in Gaza up to that point in the IDF campaign, Israeli Defence Minister Yoav Gallant stated to reporters, “Israel will take any measures in order to destroy Hamas.”

In these strikes, the IDF understood the significant presence of civilians and large families residing in such structures, and these factors were clearly ignored. The strikes did not appropriately take into account collateral damage or civilian casualty concerns. With adequate pattern of life intelligence and reconnaissance, and associated collateral damage and civilian casualty analysis, these strikes would likely not have been approved in a U.S. targeting cell.

The strikes analyzed within this report are demonstrative of a pattern of negligent targeting and indifference to civilian harm which the IDF have displayed throughout their strike campaign and that can be applied to dozens, if not hundreds, of other IDF strikes over recent months.

5. Airstrikes on Family Residence in Sheikh Ajleen (18 October 2023)

The IDF reportedly conducted two strikes on the home of the Saqallah family in Sheikh Ajleen near Tal-Hawa, west Gaza Strip. All occupants were killed, totalling 30 - 42 civilians including 4

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https://airwars.org/civilian-casualties/ispt1669-december-11-2023/

94 Bassam Masoud & Nidal Al-Mughrabi, *Palestinians starve as Gaza war rages amid fears of exodus into Egypt*, REUTERS (December 11, 2023),

children and 4 doctors.96 A CNN report stated that the extended Saqallah family were gathered in the house to shelter from IDF operations in other parts of the city.97

A Palestinian American couple in Minnesota—Tariq and Manal Hamouda—told CNN that they lost three generations of family members in the strike, all on the wife’s side.98 While the IDF refused to comment on the strike unless coordinates of the house were provided, verified video footage, as well as IDF strikes in the vicinity at the same time, corroborates destruction consistent with airstrikes. Three buildings consisting of the broader family compound were destroyed.

Those killed ranged in age from 3 months old to 77 years. Some of the family who had been gathered there had evacuated from nearby Tel El Hawa neighborhood in order to seek safety in the Saqallah home. Family members who survived the strikes stated to CNN that the IDF had called to warn that there would be military activity in the general area; however, they were never warned to evacuate the compound. Speaking with Al Jazeera, a nephew of the Saqallah family, who was not in the vicinity of the home during the strikes stated, “We got a phone call at 9:30 pm saying my uncle’s house will be targeted. We tried calling my uncle and cousins but the network connectivity here is very bad.”99 When he made it to the house the next morning, the compound was destroyed, “body parts” were everywhere, and 30 - 40 bodies were buried under the rubble.100

Surviving family members, including the Palestinian American couple, stated that none of those residing in the home had ties to Hamas.101 An Associated Press report detailing similar IDF strikes on civilian residences in Gaza that had occurred during the same timeframe stated that, “Israeli officials say many strikes on homes are based on intelligence assessments that wanted Hamas operatives are inside.”102

We do not know the intended targets in these strikes nor the method(s) of identifying these targets, as the IDF did not disclose. However, the phone calls that the IDF placed to those within the residence as well as the nephew indicate that the IDF understood the significant presence of civilians, and likely a large family, residing in the targeted compound. The strikes did not appropriately take into account pattern of life and civilian casualty risk at the moment of the strikes, as U.S. methodology

96 Id.
98 Id.
99 Abdelhakim Abu Riash & Linah Alsaafin, Israel bombed a family home in Gaza, generations of Saqallahs were inside, ALJAZEERA (October 20, 2023), https://www.aljazeera.com/gallery/2023/10/20/israel-bombed-a-family-home-in-gaza-generations-of-saqallahs-were-inside.
100 Id.
101 Id.
demands. With adequate pattern of life intelligence and reconnaissance, and associated collateral
damage and civilian casualty analysis, these strikes would likely not have been approved in a U.S.
targeting cell.

Credible Reports of the Restriction of Humanitarian Assistance

The Task Force has identified the following attacks and general practices it believes to credibly be
restrictions of humanitarian assistance. This list is not exclusive - indeed, the Task Force is aware
of many other potential violations. Our remit, however, is to make the assessment and reporting
process mandated by NSM-20 as easy as possible for the Departments of State and Defense, and
for that reason the Task Force identifies the following cases.

On 9 October 2023, Israeli Defense Minister Yoav Gallant declared a “full siege” on Gaza. A small amount of aid began to enter Gaza on 21 October 2023, but it remained insufficient to fulfill humanitarian needs. The total siege suggests that the continued provision of security assistance to Israel is in violation of Section 620I of the Foreign Assistance Act. The blanket ban on humanitarian assistance directly prohibited the delivery of humanitarian assistance delivered by U.S.-funded agencies, including UNRWA and the World Food Program.

On 5 February 2024, an Israeli naval vessel fired upon a UNRWA convoy waiting to enter northern Gaza through Al Rashid Road. The attack likely violated Section 620I. The United States contributed $371 million to UNRWA in 2023, so there is a high likelihood that the humanitarian aid in the convoy was funded at least in part by the United States and thus constituted U.S. “humanitarian assistance” under section 620I. Moreover, a direct attack on an aid convoy is a particularly grievous “restriction” on the “transport or delivery” of such aid.

103 Steve Hendrix, et al., Israel declares Gaza siege as Hamas fires rockets and toll mounts, WASH. POST (October 9, 2023), https://www.washingtonpost.com/world/2023/10/09/israel-gaza-war-hamas/.
On 13 February 2024, Axios reported that Israeli Finance Minister Bezalel Smotrich had been blocking the delivery of a shipment of U.S.-funded flour at the port of Ashdod since at least 19 January 2024, when Prime Minister Netanyahu assured President Biden that the shipment would be allowed in.\(^\text{108}\) Despite the Israeli government’s commitments to allow the flour to enter Gaza, the shipment remained stalled as of 6 March 2024.\(^\text{109}\) The refusal to allow U.S.-funded food aid to enter Gaza amounted to a direct prohibition on the delivery of U.S. humanitarian assistance and was therefore inconsistent with the requirements of Section 620I.

On 24 March 2024, Israeli authorities informed the United Nations that it will no longer approve the passage of any UNRWA food convoys into northern Gaza.\(^\text{110}\) The decision followed an Integrated Food Security Phase Classification report concluding that famine was imminent in northern Gaza.\(^\text{111}\) The Israeli government’s refusal to allow access of UNRWA food convoys violates Section 620I of the Foreign Assistance Act, Israel’s assurances to the United States reportedly provided 14 March 2024, and the “full cooperation” element of NSM-20’s required report. Because the restriction came into effect after the U.S. government’s receipt of assurances from the Israeli government, all three standards apply. The United States has consistently been UNRWA’s largest donor, and UNRWA continues to rely on funds appropriated prior to the U.S. funding freeze, so the UNRWA aid which Israel has barred from entering Gaza was likely funded at least in part by the U.S. taxpayer. The Israeli decision thus prohibits the delivery of U.S. humanitarian assistance.

On 1 April 2024, the Israeli military killed seven World Central Kitchen aid workers in three separate airstrikes on vehicles bearing insignia on a street “designated for the passage of humanitarian aid.”\(^\text{112}\) The strikes followed the Israeli government’s provision of assurances to the United States and violated the terms of those assurances. The attacks directly and indirectly impeded

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\(^{111}\) GAZA STRIP: Famine is imminent as 1.1 million people, half of Gaza, experience catastrophic food insecurity, IPC, (March 18, 2024), [https://www.ipcinfo.org/ipcinfo-website/alerts-archive/issue-97/en/](https://www.ipcinfo.org/ipcinfo-website/alerts-archive/issue-97/en/).

“United States Government-supported international efforts to provide humanitarian assistance.”

Soon after the attacks, World Central Kitchen suspended its operations in Gaza.\textsuperscript{113}

In April 2024, in response to a call from President Biden, Israel announced increased access for humanitarian assistance, including the opening of additional crossings, and a significant increase has been reported by Israel in trucks entering the Strip. However, UNRWA disputes the suggestion that the volume of aid has significantly increased, claiming that the trucks entering Gaza are only half full, and it is clear that there remain significant obstacles under Israel’s control to the rapid and unimpeded delivery of humanitarian assistance into, and across, the Strip.\textsuperscript{114} The standards in Section 620I and NSM-20 regarding restrictions on humanitarian aid are expansive, and it will take significant improvements in humanitarian access to bring the Israeli government into compliance with the standards.

In general, the Israeli government has instituted practices that violate standards relevant to the delivery of humanitarian aid referenced in NSM-20. In addition to blanket bans and attacks on humanitarian aid convoys, Israel’s screening procedures for aid entering Gaza have imposed restrictions inconsistent with the above standards.\textsuperscript{115} Israeli authorities have prevented humanitarian goods including certain anesthetics, water purification tablets, and maternity kits from entering Gaza and turned back entire truckloads of aid due to the inclusion of such goods.\textsuperscript{116} Indeed, according to a USAID cable shared with HuffPost, health, sanitation, and hygiene items “are amongst the most rejected for import into Gaza.”\textsuperscript{117} For months, the Israeli government declined to open key land crossings from Israel into Gaza to allow for the delivery of humanitarian aid, requiring the establishment of a maritime corridor and the United States’ resort to airdrops of humanitarian assistance. Israel’s reopening of the Erez crossing following the attack on World Central Kitchen personnel

\textsuperscript{113} Glenn Gamboa & Sarah El Deeb, \textit{Aid organizations suspend operations in Gaza after World Central Kitchen workers’ deaths}, AP (April 2, 2024),


\textsuperscript{114} Readout of President Joe Biden’s Call with Prime Minister Netanyahu of Israel, THE WHITE HOUSE (April 4, 2024),

https://www.whitehouse.gov/briefing-room/statements-releases/2024/04/04/readout-of-president-joe-bidens-call-with-prime-minister-netanyahu-of-israel-3/; see also Emanuel Fabian, et al., \textit{Israel claims highest single-day number of aid trucks enters Gaza since war began}, THE TIMES OF ISRAEL (April 10, 2024),

https://www.timesofisrael.com/israel-claims-highest-single-day-number-of-aid-trucks-enters-gaza-since-war-began/;

see also Dan Williams, \textit{Israel to open new month Gaza crossing for overseas, Jordanian aid}, REUTERS (April 10, 2024, 7:15 PM),


\textsuperscript{115} Refugees Int’l, \textit{Siege and Starvation: How Israel Obstructs Aid to Gaza} (March 7, 2024),


\textsuperscript{116} Tamara Qiblawi, et al., \textit{Anesthetics, crutches, dates. Inside Israel’s ghost list of items arbitrarily denied entry into Gaza}, CNN (March 2, 2024),

https://www.cnn.com/2024/03/01/middleeast/gaza-aid-israel-restrictions-investigation-intl-cmd/index.html; see also Niha Masih, \textit{Crutches and chocolate croissants: Gaza aid items Israel has rejected}, WASH. POST (April 11, 2024),


\textsuperscript{117} Akbar Shahid Ahmed, \textit{‘Unprecedented In Modern History’: U.S. Aid Experts Warn Gaza Likely Already Experiencing Famine}, HUFFPOST (April 2, 2024),

https://www.huffpost.com/entry/gaza-collapse-famine_n_660c96aae4b0328a72be47f5?uen
reflects that it has in fact restricted entry of aid into Gaza and is able to remove such restrictions if it so chooses. Burdensome and arbitrary restrictions and procedures at open crossing points left hundreds of trucks loaded with U.S. humanitarian aid in miles-long queues, preventing sufficient quantities of aid from entering Gaza. Israeli authorities have often rejected requests for humanitarian aid to both enter Gaza and access particular parts of Gaza, especially the northern region.

These practices likely amount to violations of all three humanitarian assistance standards referenced in NSM-20. Following the 1 April 2024 attack on World Central Kitchen aid workers, Israel has taken some steps that may facilitate additional aid entering Gaza but it is too soon to assess the practical significance of these measures. Because there is a high likelihood that at least some of the aid restricted from entering Gaza was funded by U.S. taxpayers, such practices are likely inconsistent with the requirements of Section 620I. The continuation of such practices after 24 March 2024 violates the Israeli government’s assurances required under NSM-20 because they certainly entail direct prohibitions or restrictions on the transport and delivery of U.S.-supported humanitarian efforts. Such practices have also likely impeded the delivery of humanitarian assistance delivered by U.S.-funded agencies such as UNRWA and the World Food Program. The Israeli government’s refusal to lift restrictions at the repeated request of U.S. government officials amounts to a failure to fully cooperate with humanitarian assistance efforts that should be included in NSM-20’s required report. In addition, IHL requires the “rapid and unimpeded” provision of humanitarian assistance to civilians in a conflict zone, and as noted above, impediments are widespread, further indicating a failure to comply with the assurances required under NSM-20.

Conclusion

The Task Force reviewed several hundred reports and thousands of data points in order to identify, assess, and describe for the Departments of State and Defense incidents, actions, and trends that are reportable under the standards and requirements of NSM-20. The most easily supportable credible reports and allegations are described above, and a lengthier list of additional incidents the Task Force identified during the course of its review are contained in Appendix ii. The Task Force commends all of these reports, and our analysis of the broader systemic issues, to the Departments of State and Defense as they draft their report, and to the broader national security community.

The Task Force finds there is credible information within the reporting criteria established by NSM-20 to conclude that violations of international law, including international humanitarian law, and violations of U.S. military civilian harm mitigation best practices have been carried out by the IDF with the use of U.S.-provided defense articles. The Task Force further finds that there is credible information within the reporting criteria established by NSM-20 to conclude that the Government of Israel has not fully cooperated with United States Government efforts and United States Government-supported international efforts to provide humanitarian assistance in an area of armed conflict where the recipient country is using such defense articles, that the Government of Israel has furthermore directly and indirectly prohibited and restricted the transport and delivery of humanitarian aid, and that further grant assistance to the Government of Israel is in violation of Section 620I of the Foreign Assistance Act. While not necessarily within the narrow mandate of NSM-20 reporting, the Task Force also notes the existence of a broad and credible body of reporting suggesting a consistent pattern of gross violations of human rights by IDF ground forces and urges review of all such reports including through the Leahy vetting process and other appropriate U.S. policy and statutory mechanisms.

The Task Force notes the reporting requirement under NSM-20 as to whether certain foreign governments, in this case the Government of Israel, have abided by the assurances it provided to the U.S. Government pursuant to section 1(a)(ii) of NSM-20. Neither the Task Force nor the broader American public have seen the text of the assurances received by the U.S. Government. The Task Force urges their public release so that the American people may understand whether the Government of Israel has abided by these assurances since their provision in mid-March 2024.

The Task Force further notes that while its efforts have been directed toward informing the Administration’s submission of the initial Congressional report required under NSM-20, the Task Force’s findings carry broader implications for U.S. law and policy.

Specifically, the Task Force’s findings raise grave concerns regarding the Administration’s compliance with both U.S. and international law, particularly with respect to security assistance and arms transfers. In U.S. law these include, but are not limited to, Section 620I of the Foreign Assistance Act (22 USC 2378-1); Section 620M of the Foreign Assistance Act (22 USC 2378d);
Section 502B of the Foreign Assistance Act (22 USC 2304); the War Crimes Act (18 USC 2441); and certain elements of the Arms Export Control Act (22 USC 2751 et seq). Under international law these include, but are not limited to, Common Article 1 of the 1949 Geneva Conventions; Article 1 of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide; and the obligations under customary international law to ensure respect for international humanitarian law as well as to cooperate to bring serious violations of peremptory norms of general international law to an end through lawful means.

The Task Force welcomes any inquiries on this report and its findings from the Administration, and stands ready to provide any assistance related to the report required under NSM-20 that the Administration may seek.
Appendices
Appendix i:

*Questions Requiring Clarification from the Government of Israel*

The following are questions identified by the Task Force, the responses to which it believes would significantly assist with conducting the analysis required under the reporting requirement of NSM-20, and the answers to which the Government of Israel should be in full possession, and able to provide to the U.S. Government. The Task Force recommends the U.S. Government seek responses to each of these questions from the Government of Israel in order to inform the report currently being drafted, and any future reporting cycles.

1. What are the IDF Rules of Engagement in Gaza, the West Bank, and Lebanon?
2. What are the IDF methodologies and guidelines for positive identification (PID) of a target?
3. What are the IDF no-strike and collateral damage estimation methodologies or frameworks?
4. Under what circumstances does the IDF approve the release of unguided air-to-ground munitions?
5. Does the IDF targeting campaign in Gaza operate under the equivalent of a noncombatant and civilian casualty cut-off value against specific weighted targets? (Known under previous U.S. methodology as “NCV”). If so, what are the various criteria?
6. What is the strike approval authority for different categories of strikes?
7. Regardless of the process frameworks for target development and strike approvals as expressed in IDF instructions and doctrine, is this process actually being followed in practice in all instances? If not, when is it not being followed, and for what reasons?
8. The Task Force has learned that U.S. targeting professionals from a senior DoD command entity have attempted to liaise with IDF leadership in order to provide advice on U.S. best practices and mitigation of civilian harm. However, these attempts have had a negative reception within the IDF and have therefore not come to fruition. Why is this?
9. What accountability has there been for IDF and other Israeli security force violations of international humanitarian law and international human rights standards in Gaza and the West Bank?
10. How does the IDF understand international humanitarian law requirements related to the restriction of humanitarian assistance?
11. To what extent have U.S. provided firearms or other U.S.-provided defense articles or services been implicated in any of the multiple incidents of civilian harm in the West Bank since 1 January 2023?
Appendix ii:

Additional Incidents Reviewed

Attacks on Civilians

Killing of Adam Ayyad
This is just one specific incidence of Israeli soldiers killing children in the West Bank. According to Human Rights Watch from January to August of 2023, over 34 children have been killed by Israeli forces. Adam who was 15, joined a group of other youth who were throwing stones at Israeli forces on a street below them after Israeli forces entered Dheisheh refugee camp. An Israeli soldier in a building overlooking the street where the boys were, fired repeatedly at the group. One bullet shot by the soldier wounded a 13-year-old, and then soldier fired again repeatedly and hit Adam. A Palestinian Medical Relief Society medic who lives in the area said that repeated gunfire from Israeli forces delayed him as he tried to reach the wounded boys to stop their bleeding. Human Rights Watch could not determine if Adam was holding a projectile at the time, but the Defense for Children International reported that Adam was shot in the back, indicating that he had turned away from the direction of the Israeli soldiers and the shooter.

Date: 3 January  2023
Location: Deheisheh refugee camp near Bethlehem
Number of civilian killed/injured: 1 killed, 1 injured
Number of belligerents killed/injured: None reported (Israel would probably consider Adam to be one though)
Reported military targets: None
Israeli statement: told news media in general terms that Border Police officers had shot suspects during the large-scale raid on the camp, in response to Molotov cocktails, stones, and explosive devices, but did not address Adam’s killing
Reported warning: None
US weapons: IDF military to which the United States supports with 3.8 billion in military aid to Israel in 2023

MSF Relatives Killed in Israeli Shelling
On 21 February 2024, Medecins Sans Frontiers reported that a shelter hosting MSF staff and their families was shelled. Doctors Without Borders released a statement condemning an Israeli
attack on a “clearly marked” shelter in al-Mawasi. As a result of the shelling, at least two family members of MSF staff were killed and six others were injured.
Since 7 October 2023, over 160 UN staff have been killed and this is just one incident, going against the precaution framework of the IHL. Moreover, these attacks on humanitarian workers have made getting aid into Gaza near impossible.

**Date:** 21 February 2024  
**Location:** Al Mawasi area west of Khan Younis  
**Number of civilian killed/injured:** 2 killed/6 children including 2 children  
**Reported military targets:** None Reported  
**Israeli statement:** None Reported  
**Reported warning:** None Reported  
**US weapons:** Israeli tanks  
**Original source:** https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-123  
**Cross reference:** https://www.doctorswithoutborders.ca/gaza-attacks-on-humanitarian-workers-amid-relentless-bombardment-make-vital-assistance-near-impossible/

**Al Awda Street Airstrike**  
**Incident:** On 12 October, Israeli airstrike hit several houses in Jabalia, northern Gaza, killing between 55-63 civilians. Multiple sources alleged that the strike had occurred without a warning. Among the civilians killed included up to 24 children. One Islamic Jihad leader was also reportedly killed, being named as one of the “key Hamas operatives” listed on the IDF website.  
**Date:** 12 October 2023  
**Location:** Jabalia in north Gaza  
**Number of civilian killed/injured:** 55-63  
**Number of belligerents killed/injured:** 1  
**Reported Military Target (if any):**  
**Israeli statement:** Suspected belligerent  
**Reported warning (if any):** N/A  
**US weapons:** Airstrike  
**Original source:** Airwars: https://airwars.org/civilian-casualties/ispt0135-october-12-2023/

**Abu Musabbeh family home Airstrike**  
**Incident:** Airstrike. An infant child was injured, and her whole family was killed in the strike. The majority of those killed were displaced people seeking refuge in Deir al-Balah from other areas within Gaza. The high number of casualties is likely because the family home contained a clay bakery, and many people were gathered there to get a piece of bread.  
**Date:** 5 December 2023  
**Location:** Deir al-Balah  
**Number of civilian killed/injured:** 30-50 civilians were killed and 12-24 injured
US weapons: One source, @rdoan, referenced the bombing as being carried out by American weapons. https://archive.is/wVGYt
Original source: https://airwars.org/civilian-casualties/ispt1483-december-5-2023/

Zorob Family Home Airstrike
Incident: At dawn Israel executed an airstrike on a 5 story residential building where 9 families lived.
Date: 17 October 2023
Location: Zorob family home, 7 Hada street, Batn Al Sameen, Khan Younis.
Number of civilian killed/injured: 24-31 civilians killed
Reported warning (if any): There was no prior warning.
Number of belligerents killed/injured: n/a
Reported Military Target (if any): n/a
Israeli statement (if any i.e., human shields, ongoing investigation): n/a
US weapons: airstrike
Original source: https://airwars.org/civilian-casualties/ispt0286-october-17-2023/
Cross Reference: https://twitter.com/ShehabAgency/status/1714168543292383321

Khan Younis Refugee Camp Airstrike
Incident: airstrike on the al-Lamdani family in the Khan Younis refugee camp. 18 year old Dima al-Lamdani lost most of her family and was stuck under the rubble for hours waiting to be pulled out. She said that the Israeli forces had betrayed them, there is no safe place.
Date: 17 October 2023
Location: Khan Younis Refugee Camp
Number of civilian killed/injured: 15-40 civilians killed
Number of belligerents killed/injured: n/a
Reported Military Target (if any): n/a
Israeli statement (if any i.e., human shields, ongoing investigation): n/a
US weapons: airstrike
Warning: no warning
Original source: https://airwars.org/civilian-casualties/ispt0283-october-17-2023/

Al Shati Camp strike
Incident: Several homes were bombed by Israeli forces in the al-Shati camp.
Date: 14 October 2023
Location: Hamid Street in the al-Shati camp
Number of civilian killed/injured: 18-28 civilians killed, 100 injured
Number of belligerents killed/injured: n/a
Reported Military Target (if any): n/a
Israeli statement (if any i.e., human shields, ongoing investigation): n/a
US weapons: airstrike
Warning: no warning
Original source: https://airwars.org/civilian-casualties/ispt0195-october-14-2023/

Strike on Media Buildings
Incident: Israeli warplanes struck a building housing numerous media outlets killing Palestinian journalist Saeed al-Taweel, editor-in-chief of the Al-Khamsa News website, as well as journalists Mohammed Sobh and Hisham Alnwajha. The journalists were clearly marked as PRESS.
Date: 9 October 2023
Location: Rimal District, Western Gaza
Number of civilian killed/injured: 3 journalists killed
Number of belligerents killed/injured: 0
Reported Military Target (if any): N/A
Israeli statement (if any i.e., human shields, ongoing investigation): N/A
Reported warning (if any): No known warning
US weapons: Airstrike
Original source: https://cpj.org/data/people/saeed-al-taweel/
Cross-reference (additional sources, including multimedia):
https://wafa.ps/Pages/Details/80166

Airstrike on Journalist in Home
Incident: Israeli warplanes struck the house of photojournalist and co-founder of Ain Media, Roshdi Sarraj, killing him and wounding 10 family members including his wife and toddler daughter.
Date: 22 October 2023
Location: Tal al-Hawa neighbourhood, Gaza City
Number of civilian killed/injured: 1 journalist killed, 10 civilians injured
Number of belligerents killed/injured: 0
Reported Military Target (if any): N/A
Israeli statement (if any i.e., human shields, ongoing investigation): N/A
Airstrike on Journalist in Home
Incident: Israeli warplanes struck the house of Palestine TV journalist and correspondent Mohammed Abu Hatab, killing Mohammed and 11 of his family members.
Date: 2 November 2023
Location: Khan Yunis, Southern Gaza Strip
Number of civilian killed/injured: 10 civilians killed, 1 journalist killed
Number of belligerents killed/injured: 0
Reported Military Target (if any): N/A
Israeli statement (if any i.e., human shields, ongoing investigation): N/A
Reported warning (if any): No known warning
US weapons: Airstrike
Original source: https://cpj.org/data/people/mohammed-abu-hatab/
Cross-reference (additional sources, including multimedia):

Jabalia al-Badad Airstrike
Incident: Israel executed an airstrike on the homes of two families. 11 members of al-Ashqar family and eight members of al-Wardeh family were killed.
Date: 18 October 2023
Location: Jabalia al-Badad
Number of civilian killed/injured: 39 civilians killed, including 6 women and 14 children
Reported warning (if any): There was no prior warning
Number of belligerents killed/injured: n/a
Reported Military Target (if any): n/a
Israeli statement (if any i.e., human shields, ongoing investigation): n/a
US weapons: airstrike
Haboush family home Airstrike

**Incident:** Israel executed an airstrike on the Haboush family home, located behind the Al-Shifa hospital. Included in those killed were 2 mothers, each of whom was killed alongside her 5 children.

**Date:** 18 October 2023

**Location:** Behind Al-Shifa hospital

**Number of civilian killed/injured:** 32-40 civilians killed

**Reported warning:** n/a

**Number of belligerents killed/injured:** n/a

**Reported Military Target (if any):** n/a

**Israeli statement (if any i.e., human shields, ongoing investigation):** n/a

**US weapons:** airstrike

**Original source:** [https://airwars.org/civilian-casualties/ispt0318-october-18-2023/](https://airwars.org/civilian-casualties/ispt0318-october-18-2023/)

Khan Younis Refugee Camp Airstrike

**Incident:** Israeli airstrike on the al-Lamdani family in the Khan Younis refugee camp. 18-year-old Dima al-Lamdani lost most of her family and was stuck under the rubble for hours waiting to be pulled out. She said that the Israeli forces had betrayed them, there is no safe place.

**Date:** 17 October 2023

**Location:** Khan Younis Refugee Camp

**Number of civilian killed/injured:** 15-40 civilians killed

**Number of belligerents killed/injured:** n/a

**Reported Military Target (if any):** n/a

**Israeli statement (if any i.e., human shields, ongoing investigation):** n/a

**US weapons:** airstrike

**Warning:** no warning

**Original source:** [https://airwars.org/civilian-casualties/ispt0283-october-17-2023/](https://airwars.org/civilian-casualties/ispt0283-october-17-2023/)

Cross reference:

Al-Herbawi Family home airstrike

**Incident:** Israeli forces killed 37 civilians belonging to at least 5 different families, including 12 women and 11 children. One of the women who died had gotten married a day before her death. There is video of the direct aftermath of the attack and of rescue efforts.

**Date:** 14 October 2023

**Location:** Al-Fakhoura neighborhood, west of Jabalia refugee camp

**Number of civilian killed/injured:** 37 civilians killed, 80-100 injured
Attacks on Safe Zones and Humanitarian Corridors

White Phosphorous Attacks In Gaza and Lebanon

**Incident:** Israel’s use of white phosphorus in military operations in Gaza and Lebanon puts civilians at risk of serious and long-term injuries. The use of white phosphorus in Gaza was deployed on a street in Gaza City, while the other was in a nearby office building. There was also reported use of white phosphorus by Israel near Lebanon, however, the report is not clear if it was near populated areas. White phosphorus is extremely dangerous as it burns human flesh and can exacerbate wounds and cause multiple organ failure. Especially in densely populated areas like Gaza, a concern is air-bursting white phosphorus projectiles that can further spread between 125 and 250 meters in diameter which exposes more civilians to potential harm.

**Date:** 10-11 October 2023

**Location:** Gaza City and the Israel/Lebanon border

**Number of civilian killed/injured:** none reported

**Number of belligerents killed/injured:** none reported

**Reported Military Target (if any):** none reported

**Israeli statement (if any i.e., human shields, ongoing investigation):** Israel has not commented on whether or not they used white phosphorus during the ongoing fighting

**Reported warning (if any):** none reported

**US weapons:** Not sure but have seen reports that U.S. has given Israel white phosphorous; 155mm white phosphorus artillery projectiles


**Al-Ajrami temporary residence airstrike**

**Incident:** The al-Ajrami family heeded Israeli warnings to move south, but gave no guidance on how to get there. They asked which road was safe to take and the officer said it did not...
matter what road they took but to do it as fast as they could because there was no time left. They traveled to a safe zone 8 miles away and were killed there.

**Date:** 14 October 2023  
**Location:** Abu Arif street in Deir al-Balah  
**Number of civilian killed/injured:** 38 civilians killed, including 17 children  
**Number of belligerents killed/injured:** n/a  
**Reported Military Target (if any):** n/a  
**Israeli statement (if any i.e., human shields, ongoing investigation)** In response to CNN’s query about the airstrikes in Deir Al Balah and other areas outside of the evacuation zone, an IDF statement said it’s “operating to dismantle Hamas military and administrative capabilities.”  
**Israeli warning:** The al-Ajrami family heeded Israeli warnings to move south, but gave no guidance on how to get there. They asked which road was safe to take and the officer said it did not matter what road they took but to do it as fast as they could because there was no time left. Recording of phone call warning obtained by CNN, source in cross reference.  
**US weapons:** airstrike  

**Original source:** https://airwars.org/civilian-casualties/ispt0241a-october-14-2023/  
**Cross-reference (additional sources, including multimedia):** Humanitarian Violence Report Forensic Architecture  
https://docs.google.com/document/d/1Xc9-Yq2GtFMFAHmkRwbvw8Md684Pnc8UM5sI4vdqJQ/edit  
6.2.2.2. – Since 14 October 2023 reports were made of attacks against ‘safe routes’ (see Figure 51).  
Event ID PSE38390 in the Israel-Lebanon Palestine data set.  

**Issuance of ‘Evacuation Orders’ to Areas Subsequently Targeted by Israeli Military Attack**  
**Incident:** On 20 February 2024, at 09:29 am local time, the Israeli military issued an evacuation order to the neighborhoods of Al-Zaitoun and Al-Turkman, instructing Palestinians to evacuate to the ‘humanitarian area’ in al-Mawasi via Salah Al-Din Street. Approximately 11 hours later, reports emerged of attacks in al-Mawasi overnight and further advancement of the Israeli ground operation, despite its designation as a ‘safe zone.’ The attacks included heavy bombardment, aerial strikes using attack drones, and tank fire, resulting in civilian fatalities and injuries, including the deaths of two MSF members’ family members who were sheltering in a house targeted by an Israeli tank. Despite the ongoing attacks and the presence of Israeli tanks in the area, the Israeli military repeated the evacuation order on February 21, instructing residents of Al-Zaitoun and Al-Turkman to evacuate to al-Mawasi.  
**Date:** 20-21 February 2024  
**Location:** Al-Zaitoun and Al-Turkman neighborhoods, Gaza City  
**Number of civilians killed/injured:** Multiple civilian fatalities and injuries reported due to the attacks on al-Mawasi, including 2 MSF members’ family members  
**Number of belligerents killed/injured:** N/A
Reported Military Target: The targeted areas were designated for civilian evacuation, but they later became the focus of Israeli military operations.

**Israeli Statement:** The Israeli military reiterated the evacuation orders despite the ongoing military activity in the designated ‘safe zone’.

**Reported Warning:** The evacuation orders were repeated on 21 February 2024, despite the area being under attack and Israeli tanks still present, potentially endangering civilians attempting to comply with the orders.

**US Weapons:** No specific mention of US weapons in the incident report.

**Original Source:** Reports from al-Jazeera, Doctors Without Borders (MSF), Evacuation order by Avichae Adrae (IDF spokesman to Arab Media):
https://twitter.com/AvichayAdraee/status/1759825957697774049?s=20

**Cross-reference:** Reports from other international media outlets, eyewitness testimonies, MSF statements:

### Attacks on Protected Objects: Medical Units and UN Premises

**Turkish-Palestinian Friendship Hospital**

**Incident:** Beginning the night of 30-31 October, the Israeli military repeatedly struck the compound and vicinity of the Turkish-Palestinian Friendship Hospital which served as the only specialized cancer treatment center in the Gaza Strip. There were impact craters that were visible in the hospital complex and there was significant damage to the third floor, leading to staff and people in the hospital being exposed to smoke, causing suffocation and pain. Due to the airstrikes, the hospital staff were forced to evacuate patients to the Dar al-Salam hospital under unsafe conditions. Soon after the forced evacuations, four cancer patients were killed because they were unable to provide treatment without the medical devices at the Turkish-Palestinian Hospital

**Date:** 30-31 October 2023

**Location:** South of Gaza City on the campus of the Islamic University of Gaza’s Faculty of Medicine

**Number of civilians killed/injured:** Nothing was reported during shelling, but four were killed due to the evacuation due to not having access to treatment

**Number of belligerents killed/injured:** None reported

**Reported Military Target (if any):** None reported, nothing published by Israeli authorities

**Israeli statement:** None

**Reported warning:** None

**US weapons:** Caused by a shell from a direct fire weapon, such as a tank’s main gun

UNRWA School Airstrike

Incident: Israel executed an airstrike on an UNRWA school in the al-Maghazi refugee camp where 4,000 people were taking refuge. Most of those killed were women and children and included UNRWA employees. The school suffered severe structural damage.

Date: 27 October 2023

Location: Al-Maghazi refugee camp

Number of civilian killed/injured: 10 civilians killed
Number of belligerents killed/injured: n/a

Reported Military Target (if any): n/a

Israeli statement (if any i.e., human shields, ongoing investigation): n/a

Reported warning (if any): n/a

US weapons Sources differ on the source of strike – some sources say it was hit with artillery while UNRWA reported that it was an airstrike

Original source: https://airwars.org/civilian-casualties/ispt0297-october-17-2023/


Impeding Access to Humanitarian Aid

Flour Massacre #1

Date: 29 February 2024

Location: Kuwaiti Roundabout

Number of civilians killed/injured: At least 112 Palestinians are killed.

Description: Israeli forces open fire on Palestinians gathering around an aid convoy. Victims were run over by Israeli soldiers following gunfire. Some Palestinians died after the massacre due to hunger and dehydration, including Abd al-Rahman al-Dahdouh.

Israeli warning: One Israeli official said soldiers fired warning shots in the air and then fired at those who did not move away and were seen as a threat, adding when asked how many people were shot that this was “limited fire”.

Category: Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.

US aid: Unclear. Likely UNRWA.


**Flour Massacre #2**
**Date:** 3 March 2024  
**Description:** Dozens of civilians were killed or injured  
**Location:** Kuwaiti Roundabout  
**Israeli warning:** None. Shots as soon as trucks arrived.  
**Israeli justification:** None.  
**Palestinians killed:** 7  
**US aid:** Unclear.  
**Category:** Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.  
**Cross-reference:** https://mondoweiss.net/2024/03/flour-soaked-in-blood/

**Flour Massacre #3**
**Date:** 4 March 2024  
**Category:** Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize citizens.  
**Description:** Al Jazeera live shot recorded Israeli forces opening fire on starving Palestinians attempting to access aid. People at roundabout had been waiting around 8 am until 12:45 am the next day. Only a small fraction of those present were able to get an aid box, which included water, flour, and a few other supplies.  
**Location:** Kuwaiti roundabout, around midnight  
**Israeli warning:** None  
**Israeli justification:** None  
**US aid:** Unclear  
**Cross-reference:** https://www.cnn.com/2024/03/05/middleeast/israel-fire-palestinians-aid-northern-gaza-intl/index.html

**Flour Massacre #4**
**Date:** 6 March 2024  
**Location:** Nabulsi roundabout in Gaza City
**Description:** Eight people have been wounded after Israeli forces fired live rounds at people waiting for humanitarian aid at the Nabulsi roundabout in the southwest of Gaza City. Shortly before 4:30 am, the second witness told Euro-Med Monitor, the trucks passed the checkpoint and the Israeli army started firing, throwing stun grenades and smoke bombs.

**Israeli justification:** None

**Israeli warning:** None


**Cross-reference:** [https://www.wsws.org/en/articles/2024/03/06/ouno-m06.html](https://www.wsws.org/en/articles/2024/03/06/ouno-m06.html)

**Category:** Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.

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**Flour Massacre #5**

**Date:** 7 March 2024

**Location:** Nabulsi roundabout in Gaza City

**Description:** Five people were killed while waiting for aid at the Nabulsi roundabout. Dozens of others were injured, some critically. Victims were transported to Al-Shifa Medical Complex.

**Israeli justification:** None

**Israeli warning:** None


**Category:** Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.

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**Flour Massacre #6**

**Date:** 8 March 2024

**Location:** Kuwait roundabout in Gaza City

**Description:** Several people seeking humanitarian aid were reportedly killed by Israeli open fire at the Kuwait Roundabout.

**Israeli justification:** None

**Israeli warning:** None


**Category:** Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.
Flour Massacre #7
Date: 11 March 2024
Location: Kuwaiti roundabout
Description: Witnesses said the victims were among a crowd waiting for aid lorries to arrive. The medic told The National the hospital had received bodies of those who had been shot and others who were crushed by overcrowding. “Most of the injuries were in the upper parts of the body,” they said.
Israeli justification: None.
Palestinians killed: 11
Israeli warning: None beyond wordless yelling.
Category: Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize citizens.
Source: https://www.thenationalnews.com/mena/palestine-israel/2024/03/12/at-least-nine-killed-as-israeli-forces-fire-at-gazans-waiting-for-aid/

Flour Massacre #8
Location: Kuwaiti Roundabout in Gaza City
Date: 14 March 2024
Description: Palestinian civilians were targeted with gunfire from helicopters, tanks, and drones near the Kuwait roundabout on outskirts of Gaza city.
Palestinians injured/killed: 20 deaths and 155 injuries
Israeli warning: None
Israeli statement: The Israel Defense Forces (IDF) said a preliminary review found Israeli forces “did not open fire at the aid convoy in Kuwait Square,” instead claiming that “armed Palestinians opened fire while Gazan civilians were awaiting the arrival of the aid convoy. In a statement, the IDF said: “A review of our operational systems and IDF forces on the ground found that no tank fire, air-strike or gunfire was carried out toward the Gazan civilians at the aid convoy. The IDF claimed that “Hamas terrorists continue to harm Gazan civilians who are seeking food – and Hamas is blaming Israel for it.”
US aid: Unclear. Likely UNRWA.
Flour Massacre #9  
Date: 19 March 2024  
Location: Kuwait roundabout  
Description: A group of Palestinians responsible for aid supplies and deliveries was hit. These are local “popular committees” formed to coordinate various tribes in the humanitarian relief effort in northern Gaza after complete chaos broke out because of lack of food. At least 23 were killed.  
Israeli justification: None  
US aid: no  
Israeli warning: None  
Category: Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.

Flour Massacre #10  
Date: 23 March 2024  
Location: Kuwait Roundabout  
Description: Another flour massacre against starving Palestinians in northern Gaza while awaiting an aid truck carrying flour and aid convoys. Israeli airstrikes struck hundreds of Palestinians near Al-Kuwaiti roundabout. Residents at the scene were collecting bodies and tending to the wounded. More casualties transported to Al-Ahli Baptist Hospital in Gaza City after the Israeli army targeted hungry civilians waiting for food at the Kuwait roundabout south of the city.  
Israeli warning: None  
US aid: Unclear  
Palestinians killed/injured: nearly 100 casualties, both killed and injured  
Source: https://twitter.com/QudsNen/status/1771499649158750503 (video transporting to hospital); https://twitter.com/QudsNen/status/1771547885684875411 (aftermath, carrying to the hospitals); https://twitter.com/QudsNen/status/1771528646840238563 (initial breaking news tweet);  

Flour Massacre #11  
Date: 27 March 2024  
Location: Kuwait roundabout  
Description: Gaza Health Ministry warned residents to avoid the al-Rashid and Kuwait roundabouts after two people were reportedly severely wounded by Israeli snipers at the Kuwait roundabout
Flour Massacre #12
Date: 28 March 2024
Location: Nabulsi Roundabout
Description: Video from near the Nabulsi Roundabout showed two men waving white flags being shot and killed by Israeli forces and then buried under sand
US Aid: No
Israeli justification: None
Israeli warning: None
Category: Denied delivery of humanitarian aid. Indiscriminate attacks without ability to recognize civilians.

Airstrike in Deir al Balah
Date: 8 March 2024
Description: ANERA reported that its logistics coordinator in Gaza was killed, along with 30-50 other people in an Israeli airstrike. The coordinates of the shelter had been shared with the Israeli authorities.
Palestinians killed: reports at least 30, up to 50
US aid: No. ANERA aid.
Source: https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-136

UNRWA banned from entering northern Gaza
Description: Israeli authorities informed the United Nations that it will no longer approve the passage of any UNRWA food convoys into northern Gaza. The Integrated Food Security Phase Classification (IPC) report on Gaza Strip stated last week that famine is imminent in the northern part of the Strip and is expected to occur between now and May in the two northern governorates, which are home to about 300,000 people. WHO chief Tedros Adhanom Ghebreyesus slammed order, stating, “Blocking UNRWA from delivering food is in fact
denying starving people the ability to survive.” (UN)

Date: 24 March 2024

Israeli justification: “The reported move comes amid efforts by the Israel Defense Forces to shut out and find alternatives to the UN agency, after Jerusalem said a dozen of its staff were involved in the devastating October 7 Hamas onslaught on Israel, and some 1,500 had ties to terror groups. Israel has started working with other groups in Gaza, such as the UN World Food Programme, to deliver humanitarian aid to Palestinians instead of UNRWA. . . COGAT, the Israeli defense ministry body governing civilian affairs in the Palestinian territories, said on X that Lazzarini had not followed “the necessary coordination processes and channels” when requesting entry into Gaza.” (Times of Israel). Israel has accused Unrwa staff members of participating in the 7 October attack and called the agency “a front for Hamas” (The Guardian).

Category: Violation of IHL/620I in not allowing aid to enter

US aid: No.


Aid sitting idle in Al-Arish

Description: Line of trucks stretched for 3 kilometers along a desert road near a crossing point from Israel into the Gaza Strip, with another line of trucks, ranging from 1.5-3 kilometers, backed up near a crossing from Egypt into Gaza. About 50 kilometers from Gaza, more aid trucks – some 2,400 in total – were sitting idle in the Egyptian city of Al Arish, according to an Egyptian Red Crescent official. Before the aid shipments enter Gaza, they undergo a series of Israeli checks, and a shipment approved at one stage of the process can later be rejected, according to 18 aid workers and U.N. officials involved in the aid effort, and at one crossing from Israel into Gaza, goods are twice loaded off trucks and then reloaded onto other trucks that then carry the aid to warehouses in Gaza.

Quotes: “Previous wars weren’t like this,” said Alaa al-Atar, a municipal official, referring to conflicts in Gaza. “There wasn’t the destruction of all sources of subsistence – homes, farmland, infrastructure. There’s nothing left to survive on, just aid,” said Atar, who was displaced from the north to the south of Gaza early in the war.

Israeli justification: Israel isn’t responsible for delays in aid getting into Gaza, they say, and the delivery of aid once inside the territory is the responsibility of the U.N. and humanitarian agencies. Israel has also accused Hamas of stealing aid.

Category: Violation of IHL in making humanitarian aid unsafe to deliver; “other wars not like this”


Date: 25 March 2024

Al Shifa Hospital
Description: Short of supplies where a teen aged girl with 70% body surface burns had to be cleaned with regular soap because the hospital was out of antiseptic. Only capable of doing most life-saving surgeries at best. Hospitals ran out of painkillers.
Date: 10 October 2023
Palestinians injured: Non-quantifiable. Qualitative story.

Bezalel Blocks Aid
Incident: Israel’s Finance Minister, Bezalel Smotrich, issued a directive blocking 1,049 containers of United Nations food aid containing flour, cooking oil, chickpeas, sugar and rice. There was enough food to feed over a million Gazans for a month. The UN was set to distribute these supplies in and around the city of Rafah.
Date: 13 February 2024
Location: Port of Ashdod
Israeli statement: “Now the world also knows that UNRWA is a central part of the Nazi Hamas war machine. There is a consensus inside the cabinet of the need to prevent the aid from reaching Hamas and I will use my authority to make sure this is the case.” - Israeli Finance Minister Bezalel Smotrich on 13 February 2024.
Appendix iii:

**Brief Biographies of Identified Task Force Members and Research Assistants**

**Charles O. Blaha** was the Director of the State Department’s Office of Security and Human Rights (DRL/SHR) from 2016 until he retired from the State Department in August 2023. DRL/SHR is responsible for ensuring that human rights and international humanitarian law considerations, including civilian harm, are factored into decisions on security assistance and arms transfers. Mr. Blaha’s 32-year career in the State Department included assignments as both a Foreign Service Officer and a Civil Servant. Mr. Blaha’s overseas assignments included embassies in Panama, Cuba, Turkey, Iraq, and Prague, and at the U.S. delegation to International Organizations in Geneva, where he focused on issues in the UN Human Rights Council.

**Wes J. Bryant** is a retired master sergeant and former special operations joint terminal attack controller (JTAC) in the elite special warfare branch of the U.S. Air Force. He is coauthor of the book *Hunting the Caliphate: America’s War on ISIS and the Dawn of the Strike Cell*, a first-person account written alongside the former ground force commander of Iraq, Major General Dana J.H. Pittard. In 2014, he was a key member of the special operations response force sent to Baghdad to combat ISIS and led the team that established the first strike cells to take down the caliphate. As a senior targeting professional, certified by the U.S. Central Command as an advanced collateral damage estimation analyst, he led three separate strike cells combating ISIS and other terrorist entities across Iraq, Syria, and Afghanistan.

**Malley (Malka) Chertkov** is a law student at Rutgers Law School and a graduate fellow at the Eagleton Institute of Politics. Their legal interests include international humanitarian law, public defense, and civil rights litigation.

**Luigi Daniele** is a Senior Lecturer in Law at Nottingham Law School (Nottingham Trent University), where he teaches and researches international humanitarian law and international criminal law. He is a member of the ESIL (European Society of International Law), and author of the forthcoming *Indiscriminate and Disproportionate Attacks in International Law: Bridging the Accountability Gap* (Hart Publishing, 2025), after publishing works on the notion of incidental civilian harm in IHL, unlawful attacks in combat situations, military justice systems and human rights, and environmental crimes.

**Noura Erakat** is a human rights attorney and an Associate Professor at Rutgers University, New Brunswick in the Department of Africana Studies and the Program in Criminal Justice. She is the author of *Justice for Some: Law and the Question of Palestine* (Stanford University Press, 2019). She formerly worked as Legal Counsel for the Domestic Policy Subcommittee of the Oversight and Government Reform Committee in the House of Representatives as well as the Legal
Advocacy Coordinator for Badil Center for Refugee and Residency Rights at the United Nations. She is currently an editorial board member of the Journal of Palestine Studies and Jadaliyya.

**Haneen Hamideh** is a law student at Wayne State University Law School. She previously attended Cleveland State University, where she received her Bachelor’s degree in Political Science and International Relations with a minor in Middle Eastern Studies.

**Adil Ahmad Haque** is Professor of Law and Judge Jon O. Newman Scholar at Rutgers Law School. He is the author of *Law and Morality at War* (Oxford University Press, 2017) as well as a number of articles and essays on the law and ethics of armed conflict. His work has been cited by the European Court of Human Rights and in United Nations reports. He is an Executive Editor of Just Security and serves on the Board of Advisors of International Law Studies.

**Christopher J. (Yousef) Helali** is a law student at Cornell Law School. His interests include international humanitarian law, comparative law, and jurisprudence.

**Saja Hussein** is a law student at Brooklyn Law School. She previously attended the University of Florida, where she received her Bachelor’s degrees in Political Science as well as International Studies with an emphasis on the Middle East and minors in Philosophy and the Arabic Languages and Literature.

**Araksya Joulfayan** is a first-year law student at USC Gould School of Law. She received her BA in History from the University of California, Los Angeles.

**Josh Paul** is former Director of Congressional & Public Affairs in the Bureau of Political-Military Affairs in the U.S. Department of State, a position from which he resigned in October 2023 due to his disagreement with the U.S. policy of providing lethal arms to Israel in the context of the conflict in Gaza. He previously served in roles including desk officer for Iraqi Internal Security Forces in the Office of the Secretary of Defense; National Security Consultant to the Government of Iraq on behalf of the United States; Security Sector Governance Advisor to the Palestinian Authority on behalf of the U.S. Security Coordinator; and Military Legislative Assistant to a Member of the House Armed Services Committee.

**Omar M. Simreen** is a law student at New York Law School. He previously attended Lehman College, where he received a bachelors in Economics and Mathematics. His interests include international law, transaction law, and tax law.

**Fatimah Taha** is currently a first-year law student at Seattle University School of Law. She attended Central Washington University, where she received her Bachelor’s degree in Political Science and was an Arts and Science Scholar.