



Update of “Dutch economic links in support of the Israeli occupation of Palestinian and/or Syrian territories”

A research paper prepared for United Civilians for Peace

Profundo
economic research

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Summary

In 1949 Israel and its neighbouring countries established a post-war armistice line that marked Israel's borders with Egypt, Jordan, Lebanon, and Syria. It would be known as the Green Line, the internationally recognized border of the State of Israel. Beyond this official border lie the West Bank (including East Jerusalem), the Gaza Strip, and the Golan Heights, the remaining territories of historic Palestine. Since 1967, Israel has occupied these territories and established settlements there, which is illegal according to international law, the Fourth Geneva Convention of the United Nations. Israel's settlements in the Gaza Strip were dismantled in August 2005, but Israeli settlements continue to expand in the West Bank and Golan Heights today.

These illegal settlements are a source of grave and systematic human rights violations, obstructing the daily lives of millions of Palestinians and a few thousand Syrians living under Israeli occupation. Moreover, these settlements pose a serious obstacle to peace between Israel and the Palestinians. The Green Line is not just geopolitically, but also economically overridden by the settlement policies of the government of Israel.

Economic links and human rights

International corporations worldwide trade with and invest in companies based in settlements, referred to as "settlement companies" in this document. The economy of the settlements in the occupied territories include agricultural companies producing fruit, vegetables and flowers, as well as industries producing food products, plastic products, cosmetics, and many other goods. United Civilians for Peace (UCP), a NGO platform in the Netherlands of four peace and development aid organizations, advocates a resolution of the Israeli-Palestinian conflict in accordance with international law. International trade relationships with settlements which are illegal under international law obstruct such a resolution. UCP advocates international companies to withdraw from their business activities in the settlements and their associated industrial zones. These business activities implicate international companies in occupation policies that involve serious human rights violations and contribute to the economic viability of illegal settlements.

Dutch links with settlement companies updated

After the first research into Dutch economic links with settlement companies was published three years ago new information has prompted an update of the report. This research into the activities of a selection of eight companies has found no evidence that they have completely withdrawn their activities or economic links with Israeli settlement companies. Two companies, Assa Abloy and Unilever, recently decided to cut their links with the Israeli settlements, but at the time of publication, their decisions have not been implemented yet. The French company Veolia Environnement is reportedly considering selling its stake in the Citypass consortium that is building a light rail system in Jerusalem, but did not confirm this information. Riwal has probably stopped its involvement with the construction of the separation wall, but was recently discovered to be active in the construction of a new industry zone near Ariel, a West Bank settlement. Finally, the other four companies researched continue to be active in settlements, and as far as two of those are concerned, it is certain that they import settlement products sold on the Dutch market.

Company profiles

The following is a summary of the trade relationships the eight companies have with the settlements and with the Netherlands:

Agrexco is the largest Israeli exporter of fresh agricultural products, mostly under the brand names Carmel and Jaffa. Agrexco products come from Israel, from Israeli settlements in territories occupied by Israel and from Palestinian agricultural companies. Palestinian agricultural companies have no other choice, due to Israeli occupation policies, but to export their produce through Agrexco. Agrexco has two subsidiaries in the Netherlands marketing flowers, vegetables and fruit. Some products sold in the Netherlands are likely to be produced in settlements.

The Keter Group is an international group of plastics companies whose head office is in Israel. The company has at least one factory in Barkan, an Israeli settlement on the West Bank, which produces toilet seats, sanitary fittings (sold under the Lipski brand name) and other products. The company has a significant presence in the Netherlands, with subsidiaries marketing plastic household and storage products (i.e. Allibert, Curver), producing plastic garden furniture (i.e. Jardin) and managing other subsidiaries (i.e. Jardin International Holding and various others). Many products produced by the Keter Group are sold in the Netherlands, but there is no evidence that the group is selling in the Netherlands products which are manufactured in Israeli settlements in the West Bank.

Mayanot Eden is a large Israeli producer of bottled water in the occupied Golan Heights. In Europe, the company sells bottled water from local sources. The company's European activities are managed from Switzerland, but they are formally controlled by two Dutch holding companies. The company also owns another subsidiary in the Netherlands, Eden Springs (Nederland), which sells bottled water from a Rotterdam source.

Mul-T-Lock is an Israeli producer of high-security cylinders, locks and padlocks for institutional, commercial, industrial and residential applications. Its main factory was located in the Barkan Industrial Park in the occupied West Bank. Mul-T-Lock is exporting locks to the Netherlands via Dutch importer Marengo. In the Netherlands, European Locking Centre sells the company's products. Parent company Assa Abloy of Sweden announced in October 2008 the move of its operations from the West Bank. The company plans to rebuild the plant in Modi'in, a city in Israel.

The Dutch Rival Group is the largest private rental company in Europe in the field of *vertical transport*. Rival's subsidiary, Lima Holding, was renting mobile cranes three years ago to a large client in Israel which was using the cranes to build the Israeli separation wall in the occupied West Bank. We did not find evidence that they still rent cranes to this client, but Rival's cranes were found recently at a construction site in Ariel, a settlement in the West Bank. Doron Livnat, also participating on the boards of the pro-Israel lobby organization CIDI, is still involved in the Rival Group and its activities in Israel.

Soda-Club is a major Israeli soft drinks company, with legal headquarters in the Netherlands Antilles and its holding company in the Netherlands, producing carbonation devices in the settlement Ma'aleh Adumim in the occupied West Bank. These carbonation devices are sold in the Netherlands. Following a case brought by the company Brita against the German customs authorities who refused to grant Soda Club's devices preferential treatment, the EU's highest court ruled on February 25, 2010 that goods made by Israeli companies based in illegal settlements in the West Bank do not qualify for duty-free import into the European Union: "Products originating in the West Bank do not fall within the territorial scope of the (EU)-Israel agreement and do not therefore qualify for preferential treatment under that agreement." This court case is discussed in more details in the Soda Club section of the update, page 18.

Unilever, one of the largest producers in the world of food, personal care and detergents, owns a 51% stake in the pretzel and snacks factory Beigel & Beigel Food, located in a settlement in the occupied West Bank. In November 2008, Unilever decided to sell its stake in the factory, but takeover talks with the Israeli company Wissotzky Tea did not result in a transaction. Unilever confirmed that it is still looking for a buyer but refused to comment on whether it plans to sell its share within a reasonable time frame. Almost a year and a half since it has announced its intention to divest Unilever is still active in the occupied territories.

Veolia Environment is a large French company, active in water, waste management, energy services and transport. The company acquired Dutch public transport companies at the beginning of this decade, when public transport systems in the Netherlands were privatized. Via a subsidiary, Connex, its transport division Veolia Transport is involved in the Citypass consortium, building a light rail system connecting West Jerusalem to Israeli settlements in and around occupied East Jerusalem and the West Bank. Veolia is reportedly considering selling its 5% stake in the consortium and the rights to operate the railway after construction to Israeli Dan Bus Company, but the company did not confirm this in any official statement.

Government intervention and investigation

Since the EU-Israel Association Agreement went into force in June 2000, Israeli exports into the EU are exempted from import duties. But a dispute over Israel's application of this agreement to its settlements in the occupied territories resulted in a February 2005 ruling that Israeli goods exported to the EU are to be marked with their place of origin. Customs authorities can in principle distinguish between Israeli products and settlement products. The last chapter of this report details measures the Israeli government have taken to compensate exporters who lost millions in customs duties since the 2005 ruling.

In the Netherlands, the Dutch Fiscal Information and Investigation Service - Economic Investigation Service (*Fiscale inlichtingen- en opsporingsdienst en Economische controledienst*, or FIOD-ECD) is the authority that could investigate the origin of Israeli imports to the Netherlands, which do not conform to the rule of origin regulation. More information about this authority is provided in the last chapter of this update.

Introduction

In November 2006 UCP commissioned and published the Profundo-report, "Dutch economic links in support of the Israeli occupation of Palestinian and/or Syrian territories." Providing a comprehensive mapping of Dutch economic relationships with the Israeli occupation of Palestinian and Syrian land, the report listed 35 Dutch companies that have direct or indirect relationships with the occupation of Palestinian and/or Syrian territories.

Three years later, new information has prompted an update of the 2006 report. In consultation with UCP, eight companies mentioned in the previous report were selected for this update, either because they are involved in significant trade links between the Netherlands and the Israeli settlements or because there was reason to believe their relationship with the settlements had changed since the publication of the previous report. The following companies were selected:

- Agrexco
- Keter Plastic
- Mayanot Eden
- Mul-T-Lock / Assa Abloy
- Riwal
- Soda-Club
- Unilever
- Veolia Environnement

The information about these companies can be found in the first eight chapters. Chapter 9 provides additional information about compensation of European custom duties for products from settlements and the Dutch Fiscal Information and Investigation Service-Economic (FIOD-ECD) authority, which may investigate imports from the settlements.

Chapter 1 Agrexco

1.1 Brief company profile

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Israel
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E-mail: info@agrexco.com
Website: www.agrexco.com

Agrexco is Israel's largest exporter of fresh agricultural produce. Agrexco exports over 100 products, with some 4,000 farmers supplying products under contract. In 2007, the company marketed 435,000 tons of fresh agricultural produce, of which 47% were vegetables, 19% flowers, 14% fruits, 5% plants and propagation materials, 4% citrus fruit, 3% organic produce, 3% general products/processed food and 5% general trade. It is owned in part by the Israeli government (50%), Israeli growers represented by the country's production and marketing boards (25%), and the Tnuva cooperative (25%). The company has about 500 employees in Israel and overseas. Annual turnover amounted to €653 million in 2007, mostly realised by exports to the EU.¹ Agrexco exports 85% of its products to Western Europe.²

Most Agrexco products are exported under the Carmel brand name. Organic produce is marketed under the Carmel Bio Top label. Other brands used by Agrexco are Jaffa, Coral (a brand created exclusively for Palestinian agricultural products exported and marketed by Agrexco), and Alesia. It should be noted however that the Jaffa brand name is not exclusive to Agrexco as other companies also export citrus under this same brand name.

1.2 Activities in settlements

Agrexco is the main exporter of agricultural products from Israeli settlements, such as grapes, Medjoul dates, citrus fruits, herbs, vegetables, melons and flowers. These products are mostly sold under the Carmel brand. Citrus fruit from the settlements is sold under the Jaffa brand name and dates are sold under the Jordan Plains brand name.³



Figure 1. Agrexco truck carrying products from the Jordan Valley through the West Bank (*Coalition of Women for Peace, August 2008*)

There is a growing international campaign against Carmel-Agrexco. One such protest took place in the warehouse of Carmel Agrexco in Middlesex on 15 July 2007 by the Palestine Solidarity Campaign in the United Kingdom. The Boycott Israeli Goods Campaign has been issuing an international call to action against Carmel-Agrexco since February 2009.

In January 2006, a court case took place at Uxbridge Magistrates Court in the United Kingdom against seven demonstrators who had participated in a November 2004 blockade of the British office of Agrexco in Hayes. During the court case, the British manager of Agrexco, Amos Orr, testified that Agrexco is responsible for marketing 60-70% of the agricultural produce grown in Israeli settlements in the occupied territories. These settlement products account for about 5% of Agrexco's total turnover.⁴

Agrexco thus exports agricultural produce from Israel, from Israeli settlements in territories occupied by Israel and from Palestinian agricultural companies. Whether exports are distinguished with proper labelling is uncertain. Agrexco is exporting settlement products, but the question remains whether or not they distribute products with a distinguishing label (i.e. "Made in the West Bank") under the Carmel brand name. It can be ascertained that these products are marketed under the "Made in Israel" label if no other labelling referring to the occupied territories is found.

1.3 Trade links with the Netherlands

Agrexco has a branch office in the Netherlands, which is responsible for the administrative handling of Agrexco's fruit and vegetable exports to the Benelux and Scandinavian countries:

Agrexco Agricultural Export Company Ltd.
De Brauwweg 62
3125 AE Schiedam
The Netherlands
Telephone: +31-(0)10-2984000
Fax: +31-(0)10-29840003
Website: no website

According to C. Steenhorst (personal communication, 31 March 2006), Agrexco's vegetables and fruit are transported to the Netherlands in four different ways:

- By boat to Marseille, France, and then by truck to the Netherlands;
- By airplane to Liege, Belgium, and then by truck to the Netherlands;
- By airplane to Schiphol airport, near Amsterdam, the Netherlands;
- By boat and train via Trieste, Italy to the Netherlands.

Transport by air is decreasing in recent years due to rising fuel prices. Agrexco announced it intends to minimize air transport in the coming years.⁵

In 2009 Agrexco launched the agro-train, a "green" joint venture of Agrexco, and Zim Integrated Shipping Services. The aim of this joint venture is to increase the use of railroads for commercially transporting produce and to reduce truck traffic on the roads. The agricultural train will leave Nahal Tzin in the Arava in the south of Israel and travel directly to the ports of Haifa or Ashdod, where the containers will be loaded from the train onto Zim vessels and make the marine voyage to the port of Trieste in Italy. From the Italian port, the containers will be loaded onto a 22-car train and depart for their final destination in the Netherlands.⁶

From the Netherlands, Agrexco distributes fruit and vegetables to Belgium, Luxemburg and the Scandinavian countries. In the Netherlands, Agrexco works with four importers which distribute fruit and vegetables to wholesalers, groceries and supermarkets. One of them is:⁷

Aartsenfruit B.V.
Heilaar-Noordweg 9
4814 RR Breda
The Netherlands
Telephone: +31-(0)76-5248100
Fax: +31-(0)76-5221247
E-mail: breda@aartsenfruit.nl
Website: www.aartsenfruit.nl

One of the buyers of Agrexco fruit and vegetables is Udea. In June 2007, journalists of Indymedia investigated the origin of organic vegetables in the Dutch organic retail shop Natuurwinkel, part of Udea. According to Udea it could be possible that Agrexco mixes products from both origins like other exporters do, although this is against organic labelling rules. As a result, the director of Udea talked with Agrexco about the issue, resulting in a guarantee that Natuurwinkel will no longer sell products coming from illegal Israeli settlements.⁸

Agrexco has another office which takes care of the flower imports into the Netherlands:

Agrexco Agricultural Export Company Ltd.
Legmeerdijk 313
1431 GB Aalsmeer
The Netherlands
Telephone: +31-(0)297 329423
Fax: +31-(0)297 322027
E-mail: als_info@agrexco.com

1.4 Conclusions

Agrexco is active as an Israeli settlement company exporting flowers, fruit and vegetables from Israel to the Netherlands. It is possible that these products are coming from the occupied West Bank. Agrexco has two subsidiaries in the Netherlands marketing flowers, vegetables and fruit.

Chapter 2 Keter Plastic

2.1 Brief profile

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Israel
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Fax: +972-9-9554990
E-mail: keter@keter.co.il
Website: www.ketergroup.com (under construction)

The Israeli company Keter Plastics is a large manufacturer of plastic indoor and garden furniture, shelving systems, tool boxes and storage products for the do-it-yourself market. It also produces household products and kitchen utensils, polyurethane insulated camping products, refuse containers, electronic bathroom and kitchen scales, bathroom accessories, toilet seats, juvenile products and a complete line of sanitary fittings.⁹

Figure 1. A collection of trademarks and brands of the Keter Group



Keter Plastics is owned by Israeli businessman Sami Sagol and his family. In 2007, sales by Keter Group, including related companies, surpassed \$1.1 billion, 90% of which derived from overseas sales. Sales in 2008 were forecast to reach US\$ 1.1 billion. Keter Plastics contributed \$450 million to the Group's turnover. The Keter Group manufactures its products in Israel, Europe and the USA in 29 factories with 2,500 employees and operates sales offices and representatives in 90 countries. Keter Israel operates its own chain of retail stores.¹⁰

Keter Group is the largest supplier of plastic household products to the European market, after the acquisitions of French company Allibert and Dutch company Curver in 2004 and 2005.¹¹ Allibert runs production facilities in France and Belgium producing bathroom accessories, household storage containers, custom thermoformed products and garden furniture. Curver produces plastic home and food storage, cleaning, closet organization, laundry, bathroom- and refuse-removal products. The company runs plants in Poland and Hungary.¹²

2.2 Activities in settlements

Keter Plastics and its subsidiaries have about 2,000 employees at two offices and 13 manufacturing locations in Israel. Since it has closed its storage products factory in the Teradion Industrial Zone near Karmiel, manufacturing is now limited solely to Keter's main plant in Karmiel.¹³

According to research conducted by the Coalition Women for Peace for the whoprofits.org database¹⁴, Keter operates two factories in the Barkan Industrial Park, located in the occupied West Bank. On its website, Lipski, a full subsidiary of Keter, shows that the company produces toilet seats and sanitary fittings at its plant in Barkan.¹⁵ When asked by the Coalition of Women for Peace, Lipski stated these products are only sold on the Israeli market. Keter also produces smart carts, cardboard boxes, storage boxes and various other things at this location. K&D Design, another subsidiary of Keter, used to make toilet trainers and other products for children in Barkan, but have moved all operations to Karmiel.

2.3 Trade links with the Netherlands

Keter Plastics has various operations in the Netherlands. The European subsidiaries of Keter Group are grouped within the European Plastic Group, based in Hoofddorp in the Netherlands.¹⁶ Its subsidiary Jardin Netherlands in Rijen is one of the largest producers of plastic garden furniture in the Netherlands and is among the top three producers in Europe.¹⁷

While the Dutch holding company Jardin International Holding is owned by Jardin Netherlands Holding in Ireland and Jardin investments Cyprus in Cyprus, these companies are ultimately owned by Keter Plastics. Jardin International Holding has holding, production and marketing subsidiaries throughout Europe including the Dutch companies Curver Netherlands, Curver Benelux, Jardin Netherlands, Jardin Real Estate, Compound Master, Allibert Nederland, Hovac Leisure Netherlands and Keter Europe Gardening.¹⁸

Various companies import Keter products from Israel into the Netherlands, but there is no evidence that the products detailed below are produced in one of Keter's plants in Israeli settlements on the West Bank.

- Keter Europe Gardening in Rijen is a subsidiary of the Keter Group, producing plastic storage buildings, sheds and storage boxes. The location of the factory of Keter Europe Gardening is unknown.¹⁹
- Keterim in Rotterdam is an independent, Dutch-owned importer of plastic storage buildings, sheds and storage boxes produced by Keter Plastics in Israel. It is unknown where these products are manufactured.²⁰
- An unknown company is importing juvenile products like special children's toilet trainers and toys, which are sold in the Netherlands under the brand K&D Design (a.o. by Prenatal). These products are produced in a factory in Karmiel in Israel.²¹

The only Keter products certain to be produced in an Israeli settlement in the West Bank (Barkan), are toilet seats and sanitary fittings sold under the Lipski brand.²² However, we have not found evidence that these products are sold in the Netherlands.

The companies in the Keter Group, both in Israel and the Netherlands, were not available for comment.

2.4 Conclusions

The Keter Group is an international group of plastics companies with its head office in Israel. The company has at least one factory in the Israeli settlement Barkan in the West Bank, which produces toilet seats, sanitary fittings sold under the Lipski brand, and other products.

With Keter subsidiaries such as Allibert and Curver marketing plastic household and storage products, Jardin producing plastic garden furniture, and Jardin International Holding and various others managing other subsidiaries, the Keter Group has a significant presence in the Netherlands. Many products produced by the Keter Group are sold in the Netherlands, but there is no evidence that the group is selling products in the Netherlands which are produced in Israeli settlements on the West Bank.

Chapter 3 Mayanot Eden

3.1 Brief profile

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51200 Bnei Brak
Israel
Telephone: +972-3-5777881
Fax: +972-3-6165551
Website: www.meyeden.co.il

Mayanot Eden Ltd. is a large Israeli producer of bottled water, listed on the Tel Aviv stock exchange. The Salukia spring from which it taps its water is located in the Golan Heights, in the Syrian occupied territories. Its bottling plant is located in Katzrin, a Golan Heights industrial zone. In Israel its water is sold under the Mey Eden brand name.²³

3.2 European activities

At the end of the 1990s, Mayanot Eden expanded its business into Europe, selling water under the Eden Springs brand name. In April 2003, Eden Springs established a joint venture with the French food company Danone, which is a global leader in the bottled water industry. The joint venture became Danone Springs of Eden, and Danone held a 57% share while Mayanot Eden held the remaining 43%.²⁴

In May 2007, Mayanot Eden surprised investors with the announcement that it would acquire Groupe Danone's stake in the joint venture for \$86 million. Because of its high leverage, Mayanot Eden approached a number of banks in Europe to finance the buyout. After the takeover, the joint-venture Danone Springs of Eden was renamed Eden Springs Europe. Och-Ziff Capital Management Group LLC, listed on the New York stock exchange, invested \$61 million for a 28% stake in Eden Springs Europe. Eden Springs Europe will issue new shares amounting to 20% of its share capital, and Och-Ziff will buy an additional 8% of the company from Mayanot Eden. Och-Ziff also gave Mayanot Eden a \$20 million loan. Mayanot Eden also disclosed that it signed an agreement with the Royal Bank of Scotland for \$185 million in credit for Eden Springs and a \$45 million loan from an Israeli bank, repayable over seven years, to finance the buyout and repay the loans for setting up the venture.²⁵

The European activities of Mayanot Eden are now controlled by Eden Springs BV and its subsidiary Eden Springs Europe BV, two Dutch companies registered in Amsterdam at Claude Debussylaan 24, 1082 MD Amsterdam.

The actual European headquarters of Eden Springs is located in Switzerland. In 2008 it was active in 17 countries, serviced 650,000 water coolers and delivered more than 35 million water bottles throughout Europe. Eden Springs has a network of water sources across 15 European countries.²⁶ The water sold in Europe does not originate from the Golan Heights.

3.3 Trade links with the Netherlands

Eden Springs' activities on the Dutch market are managed by a separate company located in Rotterdam, a full subsidiary of Eden Springs Europe BV. The water that Eden Springs sells in the Netherlands is tapped from a source in Rotterdam and is not originating from the Golan Heights.²⁷

The address of this local subsidiary is:

Eden Springs (Nederland) B.V.
Vareseweg 140
3047 AV Rotterdam
The Netherlands
Telephone: +31-(0)10-2200021
Fax: +31-(0)10-2200004
Website: www.edensprings.nl

3.4 Conclusions

Mayanot Eden produces bottled water on the occupied Golan Heights. In Europe the company sells bottled water from local sources. The company's European activities are managed from Switzerland, but they are formally controlled by two Dutch holding companies. The company also owns another subsidiary in the Netherlands, Eden Springs (Nederland), which sells bottled water from a Rotterdam source.

Chapter 4 Mul-T-Lock/Assa Abloy

4.1 Brief profile

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81104 Yavne
Israel
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Fax: +972-8-9424609
E-mail: hanita_b@mul-t-lock
Website: www.mul-t-lock.com

Barkan plant:
Ha'inbar 15
P.O. Box 36
Barkan I.Z.

Mul-T-Lock Ltd. is an Israeli producer of high-security cylinders, locks and padlocks for institutional, commercial, industrial and residential applications. The company also develops, manufactures and supplies a wide range of key cutting machines. Mul-T-Lock has various subsidiaries in the United States and Europe, as well as one in the United Kingdom. Of Mul-T-Lock's 690 employees, about 360 work in Israel.²⁸

The company's main factory was located on Ha'inbar Street in the Barkan Industrial Park in the occupied West Bank. Barkan is part of the Israeli settlement Ariel, located 40 km east of Tel Aviv and 10 km inside the West Bank. Mul-T-Lock's manufacturing plant in the Barkan Industrial Park was opened by Rav-Bariach, the company's former owner, in 1984 and was acquired by Assa Abloy in 2000. Over the years the Barkan factory has been turned into a top modern facility, equipped with highly advanced computer programmes, robotics and machinery. In June 2008, 120 people were employed at the Barkan factory.²⁹

Mul-T-Lock has been owned by the Swedish company Assa Abloy since 2000. That year, Rav-Bariach sold its locking and cylinder divisions to Assa Abloy, and the company name was changed to Mul-T-Lock one year later. Rav-Bariach still exists as a company and focuses on high-security entrance doors and windows, as well as vehicle protection products. Assa Abloy is the world's leading manufacturer and supplier of locking solutions. In the Netherlands, Assa Abloy markets Lips, Yale and Ikon locks.³⁰

Following a report by Swedish organisations, Assa Abloy announced in October 2008 that it will move the Mul-T-Lock plant out of the settlements. "Assa Abloy can only in this context regret that the inappropriateness has not been noted internally, during the eight years of ownership, of having a production unit on the West Bank," the company said in a statement.³¹

In October 2009, Mul-T-Lock came to the conclusion that they will have to completely rebuild the plant at another location. Assa Abloy commented to Profundo that the board has decided to move to Modi'in, within Israel but near the border with Palestine. It will then take some eight to 24 months before relocation will take place, according to Ann Holmberg, Corporate Communications manager at Assa Abloy. Further details were not provided during the phone conversation with Profundo. The decision will be made public only in the sustainability report of 2009.³²

4.2 Trade links with the Netherlands

The Dutch importer of Mul-T-Lock products is:³³

Marenco B.V.
Touwslagerij 12
4762 AT Zevenbergen
The Netherlands
Telephone: +31-(0)168-328970
Fax: +31-(0)168-335309
E-mail: jack@marenco.nl
Websites: www.mul-t-lock.nl en www.marenco.nl

Mul-T-Lock products are sold in the Netherlands by:³⁴

European Locking Centre B.V.³⁵
Kaartenmakerstraat 20
2984 CB Ridderkerk
The Netherlands
Telephone: +31-(0)180-413788
Fax: 0031-(0)180-410816
E-mail: verkoop@eurolocks.nl
Website: www.eurolocks.nl

4.3 Conclusions

Mul-T-Lock is still active as an Israeli settlement company exporting locks to the Netherlands via Dutch importer Marenco. In the Netherlands, European Locking Centre sells the company's products. Parent company Assa Abloy of Sweden announced in October 2008 that it will move its operations from the West Bank. This decision has not yet come to fruition, as Assa Abloy recently concluded that the plant needs to be rebuilt in Modi'in, a city within Israel's borders selected as the new location for its operations.

Chapter 5 Riwal

5.1 Brief profile

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The Netherlands
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Website: www.riwal.nl

The Dutch Riwal Group is the largest private rental company in Europe in the field of *vertical transport*. The company rents aerial work platforms and mobile cranes to builders, installation companies, maintenance companies and government institutions. In the Netherlands, Denmark and Slovenia, Riwal is the market leader in aerial work platforms rental. In the Netherlands and abroad, Riwal has a rental fleet of more than 5,000 units. The company has about 300 employees, of which 170 work in the Netherlands.³⁶ In 2007 Riwal realised consolidated sales of €134 million.³⁷

In July 2009, Riwal took over Instant Holland Group with a rental fleet of 874 units and 170 employees.³⁸

5.2 Ownership structure

The holding company for the largest part of the Riwal Group was owned by Schalekamp Beheer, which was renamed as Riwal Holding Group in 2006. The three owners of Schalekamp Beheer were two Dutch brothers, Dick and Jaap Schalekamp, and the Israeli businessman Doron Livnat, who all held three equal shares.³⁹ Lima Holding, the company undertaking Riwal's Israeli activities, was owned equally by Dick Schalekamp and Doron Livnat. Doron Livnat is also participating on the boards of several Dutch organisations which support Israel: the Centrum Informatie en Documentatie Israël (CIDI) and the Collectieve Israël Actie.⁴⁰

Doron Livnat managed his 33.3% shareholdings in Schalekamp Beheer, his 50% stake in Lima Holding and various other companies in the field of *vertical transport* through a company called MDN Holding.⁴¹ MDN Holding was renamed ProDelta Investments in November 2006. ProDelta Investments is owned by ProDelta Holding, which is owned by Doron Livnat, Jaap van der Houwen and Herman Ledebor. ProDelta Investments still owns shareholdings in Lima Holding and various other companies in the Riwal Group.⁴²

The holding company of the Riwal Group is Riwal Holding Group, which is owned by Dick and Jaap Schalekamp and ProDelta Investments. Some subsidiaries are fully owned by Riwal Holding Group, others are joint-ventures with ProDelta Investments. Lima Holding, which undertakes the activities of the Riwal Group in Israel, is now owned by Dick Schalekamp and ProDelta Investments.⁴³

5.3 Activities in Israel

Riwal established a joint venture in Israel in 1997 for the rental of aerial work platforms, together with the company Avi Cranes. Disagreements arose between its partners, however, which ended the joint venture.⁴⁴

Since 2003, Lima Holding has a branch office in Tel Aviv, which is also involved in renting aerial work platforms. The subsidiary has 55 employees and also operates under the Riwal brand name.⁴⁵ Riwal then started the business of mobile crane rentals in Israel in 2006. This raised a controversy with its former partner Avi Cranes, which felt this move threatened its monopoly in the field, so much that the owner of Avi Cranes was in fact officially charged with commissioning criminals to use arson, conduct theft, and issue threats against Riwal.⁴⁶

Before Riwal's rental operations began in Israel, the International Court of Justice (ICJ) in The Hague ruled in July 2004 that the construction of the Israeli separation wall in the occupied West Bank is in breach of international law. The ICJ declared the wall must be dismantled and that compensation must be paid to Palestinian owners of property confiscated for its construction.⁴⁷ It then became public in July 2006 that Riwal is renting mobile cranes to a large client in Israel using the cranes to build this separation wall.⁴⁸

In reply to questions raised in early September 2006 by Bert Koenders, then MP of the Dutch Labour Party (PvdA), about "the involvement of the Dutch company Riwal [in the wall's construction]", Dutch Minister of Foreign Affairs Bernard Bot answered, "According to Schalekamp Beheer, the Dutch company is not supplying any machines or personnel for the construction of the barrier. Based upon these facts I do not have any indication that the Dutch company is involved in the construction of the barrier."⁴⁹ With this statement, Minister Bot answered the question posed to MP Koenders incorrectly. In contradiction to Bot's statement, the brand name Riwal was used by two Dutch companies, both Schalekamp Beheer B.V. and Lima Holding B.V., (described above) to indeed provide machines used for the construction of the barrier, via its Israeli subsidiary.

In July 2007, after evidence submitted by United Civilians for Peace that Riwal was still providing equipment for the wall's contractors, the new Dutch foreign minister, Maxime Verhagen, warned the rental company to terminate its involvement in work on the separation wall in the West Bank.⁵⁰

Since this warning, no information has been found about the termination of Riwal's involvement in work on the separation wall. But recently, cranes of Riwal Israel (i.e. Lima) were seen in construction works on a new industrial park in the settlement Ariel in the West Bank.⁵¹

As of now, all work on the construction of the segments of the separation wall which are an actual wall (and not the security fence, for example) have stopped. Riwal's equipment was only used on those segments. There is no new evidence for wall segments construction involving Riwal's equipment.

5.4 Conclusions

Since the warnings of Dutch Foreign Minister Maxime Verhagen and the campaigns of civil organisations, there is no new information available on Riwal's involvement in building the separation wall. However, Riwal was discovered renting cranes to construction companies in Ariel, a settlement in the West Bank.

We also have updated the information on the ownership structure and names of the holding companies. Doron Livnat, also participating on the boards of several Dutch organisations supporting Israel, is still one of the owners.

Chapter 6 Soda-Club

6.1 Brief profile

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Soda-Club Enterprises N.V. is a major Israeli soft drinks company, with legal headquarters in the Netherlands Antilles. Its carbonated soft drinks are prepared at home or in the office, with a carbonation device and various syrup mixes. The company claims to control 80% of this specific world market. The company has annual sales of about \$150 million (€120 million), 35,000 points of sale and 700 employees worldwide. Soda-Club is owned by the English businessman Peter Wiseburgh, who started the company in Israel in the 1970s.⁵²

6.2 Activities in settlements

Since July 1996, the main production plant of the company has been located in Ma'aleh Adumim, an Israeli settlement in the occupied West Bank, employing 300 people.⁵³ But in May 2003, the company announced it would relocate some operations to Ashkelon in Israel. The company did this because the EU does not recognize exports from beyond the Green Line as Israeli exports and seeks to levy full import taxes on them. The new factory in Ashkelon was opened in July 2003.⁵⁴

However, Soda-Club still operates the plant in Ma'aleh Adumim.⁵⁵ According to the Mattin Group, a volunteer human rights-based partnership in Palestine, the carbonation devices are still produced in Ma'aleh Adumim. Only the production of syrup mixes was moved to the new plant in Ashkelon.⁵⁶

Apart from the location of the factory, poor working conditions are another problem. According to Salwa Alenat, the West Bank coordinator for Kav LaOved, an independent Israeli labour organisation, Palestinian workers say they are discriminated against. "They don't even make half the minimum wage and working conditions are poor. If they demand their rights, they will be fired. This is the story at many factories in this area but Soda-Club's factory is one of the worst," Alenat said.⁵⁷



Figure 2. The Soda-Club factory in the Israeli settlement of Ma'aleh Adumim.⁵⁸

The Hamburg Finance Court was asked in July 2009 to decide whether Soda-Club devices made in Ma'ale Adumim can be imported into the European Union duty-free, like all other Israeli industrial products. The judges have been asked to reach a decision concerning €19,155.46 for imported Soda-Club water-carbonating machines and syrup from Ma'ale Adumim by Brita GmbH, a distributor of Soda-Club devices since 1995. The company labelled the products as being "Made in Israel", and claimed that they should consequently be exempt from customs duties. The German authorities asked their Israeli counterparts to confirm that the goods had not been made in the occupied territories, but received no reply and therefore decided to refuse to grant preferential treatment to Soda Club's products.

The underlying question in this case is whether Germany and the EU should accept the way Israel handles imports from the occupied territories. The legal proceedings leading to the final decision of the European Court of Justice against Brita and Soda Club, are interesting to follow in some detail. The Hamburg court has consulted with the European Court of Justice about obtaining a "preliminary ruling" that would settle the issue in a binding manner for all 27 EU member states.⁵⁹ On October 29, 2009, the top legal advisor to Europe's highest court said that preferential EU trade terms with Israel may not apply to goods and services emanating from the Palestinian territories: "In Advocate General (Yves) Bot's opinion, products originating from the occupied territories are not entitled to preferential customs treatment under a European Union agreement with Israel."⁶⁰ Bot also concluded that preferential tariffs there may apply "only if the certificates of origin necessary are issued, in accordance with that agreement, by the Palestinian authorities."⁶¹ In October, after Advocate General Yves Bot submitted his final application, the five judges began their deliberations. The decision on the case was clear cut: Products originating in the West Bank do not fall within the territorial scope of the (EU)-Israel agreement and do not therefore qualify for preferential treatment under that agreement."⁶²

This case is of major importance, since it confirms that the EU should not accept the way Israel handles imports from the occupied territories. It sets an example for other customs authorities in European countries not to turn a blind eye to violations of the EU-Israel agreement. The court clearly stated that "goods certified by the Israeli authorities as originating in Israel can receive preferential treatment only "provided that they have been manufactured in Israel."⁶³

Meanwhile, Soda-Club is ignoring the problem. When asked for Soda-Club's reaction to the criticism that it manufactures its products in a settlement, marketing director Asaf Snear said, "Soda-Club is an apolitical company."⁶⁴

6.3 Trade links with the Netherlands

Soda-Club Enterprises N.V., the Soda-Club's holding company, is officially registered in the Netherlands Antilles. In the legal sense, Soda-Club therefore is a Dutch company. The only subsidiary of Soda-Club Enterprises is the Dutch company Soda-Club International B.V. This is the international holding company for all subsidiaries of the Soda-Club group, including the Israeli subsidiary Soda-Club Ltd., owning the plant in Ma'aleh Adumim.⁶⁵ This plant can thus be categorized as Dutch direct investment in a settlement in territories occupied by Israel.

Soda-Club also sells its carbonating devices and syrup mixes in the Netherlands via this subsidiary:

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Website: www.sodaclub.nl

Soda-Club International B.V. has 51 employees and is responsible for marketing, sales and distribution in the Benelux. Its carbonating devices are sold in the Netherlands by various retail chains.⁶⁶

6.4 Conclusions

Soda-Club has invested in settlements in territories occupied by Israel. It is an Israeli carbonation drinks company which has transferred its legal seat to the Netherlands Antilles and its holding company to the Netherlands. Soda-Club produces carbonation devices in a settlement in the occupied West Bank, exports the products to the Netherlands via its Dutch marketing subsidiary and then sells to major Dutch retail chains.

The European Court of Justice decided that Soda-Club devices made in Ma'aleh Adumim can not be imported into the European Union duty-free.

Chapter 7 Unilever

7.1 Brief profile

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The Anglo-Dutch company Unilever, one of the largest food, personal care and detergents producers in the world. It has been active in Israel since 1995, when Unilever bought a 50% stake in the ice cream business of Strauss, one of Israel's two leading dairies. This stake was later raised to 51%. Unilever acquired the household and personal care division of the Israeli company Vitco in 1996. By 2001, Unilever became the owner of a 59% share in the food division of Vitco, via a takeover of the American company Best Foods. The other 41% is owned by the South African company Remgro.⁶⁷ In October 2007, Unilever increased its stake in Remgro to 74.25% and in Strauss to 100%.⁶⁸

Unilever Israel, a full subsidiary of Unilever, is now Israel's fourth largest manufacturer of food and cleaning products. Annual sales amount to €400 million. Its headquarters is located in Airport City, an industry park adjacent to Ben Gurion airport, and the company has 2,000 employees in various subsidiaries spread throughout Israel.⁶⁹

7.2 Activities in settlements

Through the take-over of Best Foods in 2001, Unilever acquired a 51% stake in Beigel & Beigel Food Ltd, located in the Barkan Industrial Park in the occupied West Bank. The other 49% is owned by the Israeli Beigel family. Beigel & Beigel has 120 employees and produces pretzels, savoury biscuits and crackers. It is the largest factory in Israel and the Middle East, producing 11 million bags of snacks a year.⁷⁰



In November 2008, Unilever announced it will sell its 51% stake in the Beigel & Beigel factory. According to Unilever, the decision to sell was based on strategic reasons and not on political motives.⁷¹

Until now, Unilever Israel did not yet sell its stake in the factory and still markets the brand as any other Unilever-brand food on the company website. In February 2009, newspapers reported that Israeli company Wissotzky Tea Ltd. was in talks to buy Unilever Israel Food's 51% stake in Beigel & Beigel Food. However, the negotiations did not lead to a transaction because the bid was too low. According to Wissotzky the negotiations were abruptly stopped by Unilever who announced that will not sell the company. The accountants company K.P.M.G that had managed for Unilever the sale told Wissotzky's owner and CEO, Mr. Shalom Zeidler, that they do not understand why the company was not sold.⁷² United Civilians for Peace asked Unilever to clarify whether they have decided to drop the sale altogether or not. In response Unilever Israel provided the following general comments⁷³: "we are indeed still actively involved with what is proving to be a complex and time-consuming disposal process. We are not prepared to release any details as to the status of this work since doing so could be in conflict with the basic confidentiality agreements that are in place as part of this process [...] disposing a stake in a business of this sort [...] is certainly not something for which specific timelines can be guaranteed. It is in everyone's interests that any deal be concluded as rapidly as possible. This is our intent, but we cannot comment on specific target dates at this time. The disposal of the Beigel business is a strategic decision to focus on our core business; we have a very basic management responsibility to ensure we do not destroy value in any deal we may complete relating to the Beigel business.

With regard to the issue raised in UCP's 2008 Unilever report concerning the plant location on private Palestinian land⁷⁴ the company responded: "we already gave the answer to this question in the past and said that this is a political question which sits at the heart of the Israeli/Palestinian conflict and we are at no position to comment on this topic. We are in line with the relevant laws." Unilever Israel added that B&B workers are "receiving the communication flow and relevant consultation that you would expect any Unilever employees to enjoy. We respect both Israeli law and Unilever global practice in this respect. Beigel employees are briefed on the process as far as is reasonably possible given normal confidentiality constraints, and full consultation processes are in place."

7.3 Conclusions

Unilever is a major Anglo-Dutch food, detergent and personal care company which owns a 51% share in Beigel & Beigel Food, a pretzel and snacks factory located in a settlement in the occupied West Bank. In November 2008, following two years of negotiations and a report published by UCP on Beigel & Beigel, Unilever decided to sell its stake in this factory. Until October 2009, Unilever was negotiating a deal with the Israeli company Wissotzky Tea to sell the factory. Unilever has not yet sold B&B and is not currently in negotiation for a sale as far as is publically known.

Chapter 8 Veolia

8.1 Brief profile

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Veolia Environnement is a large French company listed on the Paris stock exchange, which is active in water, waste management, energy services and transport. Its transport division, Veolia Transport, is best known under its brand name Connex. Veolia Transport is the leading private European passenger transport operator and specialises in delegated public utility operation. Veolia Transport operates in 30 countries, employs 81,600 people and has annual revenues of about €5.6 billion. The company operates 30,482 road and rail vehicles and carries over 2.7 billion passengers per year.⁷⁵

In Israel, Connex manages bus networks, with the interurban system that links Ashdod with Tel Aviv and an urban network in Tiberias as examples. It operates 101 vehicles and has 369 employees.⁷⁶

8.2 Activities in settlements

Connex also participates in the consortium Citypass, which in 2002 won the €400 million contract for the construction of a light rail system in Jerusalem. Other consortium partners include the three Israeli groups Polar Investments, Ashtrom and Harel Insurance Investments as well as the French company Alstom. The light rail system will have a length of 13.8 kilometres and will go from Mount Herzl to Pisgat Ze'ev via Jaffa Road.⁷⁷

The path of this light rail system incorporates a number of Jewish settlements around East Jerusalem, located on occupied Palestinian land. According to opponents, the project ensures the contiguity of these colonies into the central areas of the city and provides them with a vital transport link. The project also states that the "Ammunition Hill" station of the network will operate as the feeder station for settler traffic from Israeli settlements in the occupied West Bank, including Ma'aleh Adumim and settlements in the Jordan Valley. The light rail project is therefore seen to play a key role in sustaining the settlements and ensuring they become a permanent fixture upon Palestinian land.⁷⁸

Prompted by questions in the French senate, the French government in March 2006 acknowledged that the tramway project is illegal because it passes through occupied territories.⁷⁹ As of October 2008, the construction of the Jerusalem Light Rail is over budget and behind schedule, with operations not expected to start until 2010. Bank Hapoalim and Bank Leumi are lenders to Citypass.⁸⁰

A global campaign to boycott both Veolia and Alstom until they withdraw from the project and bring their business practices in line with international law is putting a lot of pressure on Veolia, which has lost an estimated \$7 billion in contracts due to the campaign.⁸¹

In June 2009, it became clear that Veolia wishes to withdraw from the project. Facing a lawsuit in France for their involvement in the rail project, the company has reportedly planned to withdraw from the project and is considering the sale of its five percent stake in the Citypass consortium. A spokesperson from Veolia Transport said the company could not confirm or deny reports about this in the Israeli newspaper Haaretz, because no official company announcement has been issued.⁸²

By September 2009, the company still refused to provide information on its intention to pull out of the 30-year contract. But Haaretz reported on 13 September that the Israeli Dan Bus Company is buying out Veolia Transport's five percent stake in the Citypass consortium as well as the French company's rights to operate the local Jerusalem railway, for a total of \$15 million. The deal is awaiting approval from the state. Because Dan has no experience in operating the railway, it is likely that Veolia will continue to work with Dan to train them and supervise their work. Omar Barghouti, expert at the Global Boycott, Divestment and Sanctions for Palestine (BDS) Movement, sees this as a deceptive attempt by Veolia to continue with the JLR indirectly, to undermine our boycott campaign against it.⁸³

In October 2009 Haaretz reported that Barghouti's presumption is becoming true: "The deal taking shape has Dan buying 49% of the City Pass project's operating company, which is wholly owned by Veolia. After five years of running the train line, Dan will buy out Veolia's other 51% as well as its 5% in the consortium in charge of the light-rail in the capital."⁸⁴

Meanwhile, Veolia continues to advertise for jobs for the light rail's operational centre in the Israeli press, doing business as usual. Also the information on Veolia Environnement website does not show any sign the company will withdraw from the project any time soon, saying, "We believe that the guarantees we can provide to the international community regarding the impact of the JLRT's operation on human rights are greater than any other alternative solution. This is the reason why we do not intend to withdraw. However, if the illegality of our presence were definitely established by a French, or recognized international court, we would withdraw. If it is brought to our attention, once we start to operate the light rail, that there are discriminatory practices either in the recruitment of employees or in the freedom of access, we would withdraw."⁸⁵

The claims made by the company are supported by an opinion poll commissioned by Veolia in May 2009 to measure and examine the attitudes and point of view of Jerusalem's residents towards the JLRT. According to Veolia, the results show that the local populations are widely in favour of the construction of the new light rail system.⁸⁶

Besides the controversial light rail project, Veolia, through its subsidiary Connex also operates regular bus services to Israeli settlements in the West Bank, including Beit Horon and Givat Ze'ev along road 443, which is one of the so-called "apartheid road," open for the use of Israeli settlers traffic only. Its subsidiary Veolia Environmental Services Israel, owns and operates the Tovlan Landfill in the occupied Jordan Valley, using captured Palestinian natural and land resources for the needs of Israeli settlements.⁸⁷

8.3 Trade links with the Netherlands

Veolia Environnement acquired Dutch public transport companies at the beginning of this decade, when public transport systems in the Netherlands were privatized. Veolia Transport provides urban and regional public transport services in the southern and middle part of the Netherlands, including the province of Brabant, the northwest of the province of Utrecht, and the Veluwe region. Veolia Transport also operates a ferry service in the province of Zeeland and two train services in the province of Limburg. Through its subsidiary PZN, Veolia Transport holds eight major contracts with on-demand transportation. The Veolia Transport taxi companies are taking part in these contracts, additional to their own local activities. PZN Mobility Services provides a variety of passenger transport services on request by private companies and organizations. In total, the company operates 1,131 buses and taxis, 32 railcars and two ferries, with a total of 3,253 employees.⁸⁸

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Website: www.veolia-transport.nl

8.4 Conclusions

The French company Veolia Environnement is involved in the construction and future exploitation of the Citypass light rail system connecting Jerusalem to Israeli settlements in and around occupied East Jerusalem and in the occupied West Bank. Veolia Environnement owns various public transport companies in the Netherlands, providing bus, taxi and ferry transport in a large part of the Netherlands.

Facing a lawsuit in France for their involvement in the light rail project, some believe Veolia is now considering the sale of its five percent stake in the Citypass consortium and the rights to operate the local Jerusalem railway, but the spokesperson of the company did not confirm this.

Chapter 9 Other developments

9.1 Compensation

In June 2000, the EU-Israel Association Agreement entered into force, regulating bilateral relations between the European Union and Israel. Under this agreement, Israeli exports to the EU are exempted from import duties.

Until August 2004, there has been a fierce dispute between Israel and the EU as a result of Israel's *de facto* application of the EU-Israel Association Agreement into the occupied territories. Israel treats these territories as part of its national territory, whereas according to international law, they are not part of Israel. Therefore, products coming from settlements in the occupied territories are not eligible for trade benefits such as duty exemptions. Under the August 2004 agreement, which came into force in February 2005, Israeli goods exported to the EU were to be marked with their place of origin, enabling the customs authorities of the EU member states to distinguish Israeli products from settlement products.⁸⁹ Because of the new agreement with the EU, the exporters will lose millions in customs duties. Already in 2004, the Israeli government started to look into the possibility of insuring the exporters for this loss.⁹⁰

An important development following the EU ruling is the decision of the Israeli government to compensate Israeli industrialists and farmers in the West Bank, the Golan Heights, the Jordan Valley, and East Jerusalem for the EU's refusal to exempt from customs Israeli products made beyond the Green Line. The Israel Export and International Cooperation Institute allocated 27 million shekels of the state budget for 2007 for the indemnification of farmers and industrialists who export to the EU and who manufacture their products in territories beyond the Green Line. The Industry, Trade, and Employment Ministry will earmark most of the sum, 20 million shekels, as compensation to industry owners beyond the Green Line. The Agriculture Ministry will earmark one million shekels, intended primarily for Golan Heights and Jordan Valley farmers. The remaining sum will be allocated by the Finance Ministry.⁹¹

9.2 Activities of FIOD-ECD

In addition to updating the trade relations of companies with the Netherlands, we have tried to find information on what the Dutch Fiscal Information and Investigation Service - Economic Investigation Service (*Fiscale inlichtingen- en opsporingsdienst en Economische controledienst*, or FIOD-ECD) is doing with respect to imports from the settlements. Especially considering the European Court of Justice ruling on the Soda Club case, it is important to know that this authority can investigate companies that import products labelled as "Made in Israel" that are actually made in the settlements and therefore should be levied with customs duties. Because there is no public information on this matter, we have contacted the FIOD-ECD, part of the Tax and Customs Administration (*Belastingdienst*).

The procedure to instigate an investigation is as follows: if the Tax and Customs Administration or the Dutch Authority for the Financial Markets suspects fraud, the matter is referred to the FIOD-ECD. (The Dutch Authority for the Financial Markets is responsible for supervising the operation of the financial markets and is also known as AFM or the “Authority.”) The FIOD-ECD then assesses whether fraud is indeed being committed. If this is the case, the FIOD-ECD, in consultation with the Public Prosecution Service (*Openbaar Ministerie*, or OM) may decide to start a criminal investigation. The final outcome of an investigation is set out in an official report. In nearly 90% of cases, the public prosecutor decides to prosecute the suspect. This can be done by summoning the suspect to appear in court, but in the case of fiscal fraud the public prosecutor may also opt for an administrative settlement. The outcome of a criminal investigation is public and can be obtained from the OM. The FIOD-ECD only researches specific companies, not industries or certain sectors of industry. Certain matters such as bankruptcy fraud, anti-laundering legislation and the Health Care Charges Act (*Wet Tarieven Gezondheidszorg*) gain special attention of the FIOD-ECD, for example, but improper labelling of products from occupied territories does not. The spokespersons of both the FIOD-ECD and the OM could not give any information on current investigations.⁹² Although the likelihood that the FIOD-ECD will change its priorities is not great, the information provided here is merely intended to indicate that the possibility that tax evasion on Israeli products coming from settlement will be investigated does exist.

It is well known that settlement products are not easily identified on the Dutch market, because they are usually labeled “Made in Israel” so as to benefit from the EU-Israel Association Agreement. Although customs authorities of EU member states are supposed to be able to distinguish Israeli products from settlement products, to our best knowledge no Israeli product has been denied the preferential treatment on this ground. There is, in other words a gap between the known facts, that settlement products are imported to the Netherlands, and the big unknown, namely, whether and if at all the relevant customs regulations are enforced and taxes are not evaded purposely by Israeli and Dutch companies. This updated report and the information we provide here on the tax authorities could help set in motion a case for Dutch customs authorities to investigate.

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