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**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development**

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

Summary

In the present report, submitted pursuant to Human Rights Council resolution S-30/1, the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel examines violations of international human rights law, international humanitarian law and possible international crimes relating to attacks against educational facilities and religious and cultural sites.

* Agreement was reached to publish the present document after the standard publication date owing to circumstances beyond the submitter's control.



I. Introduction, methodology and legal framework

1. In the present report, the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel summarizes its factual and legal findings on attacks on educational facilities and religious and cultural sites in the Occupied Palestinian Territory and Israel and highlights the link between such attacks and the right to self-determination. While the report is focused on attacks and developments that took place on or after 7 October 2023, it also includes incidents and developments that took place before that date, where they were assessed as relevant in demonstrating patterns of violations over time.
2. Of the Commission's mandated reports, this is the third in which the Commission has focused on acts committed in the Occupied Palestinian Territory and in Israel on and since 7 October 2023. It should be read in conjunction with the previous related mandated reports¹ and conference room papers.²
3. In preparing the report, the Commission sent one request for information and access to the Government of Israel and one request for information to the State of Palestine. No responses were received.
4. In its work, the Commission applied the same methodology and standard of proof previously adopted for its investigations, including the "reasonable grounds" standard,³ in making factual determinations and reaching its legal findings and conclusions.
5. The Commission relied on the legal framework adopted throughout its work and in its terms of reference.⁴ In addition, the Commission notes that the principle of self-determination is enshrined in various documents, including the Charter of the United Nations, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. In a 2004 advisory opinion, the International Court of Justice affirmed the Palestinian people's right to self-determination.⁵ The Commission is also guided by the advisory opinion rendered by that court in July 2024 on the legal consequences arising from the policies and practices of Israel in the Occupied Palestinian Territory,⁶ in particular with regard to the effects on the exercise of the Palestinian people's right to self-determination.
6. A full list of sources consulted for the present report is on file with the Commission.

II. Factual findings

A. Attacks on educational facilities

Attacks and interference with education in the Gaza Strip

7. Between 7 October 2023 and 25 February 2025 in Gaza, 403 of a total of 564 school buildings were directly hit and sustained damage. Of those hit, 85 schools were fully destroyed and 73 schools lost at least half of their structures. Since 61 per cent of schools in Gaza had been operating on double or triple shifts, each school building destroyed has

¹ [A/79/232](#) and [A/HRC/56/26](#).

² "Detailed findings on attacks carried out on and after 7 October 2023 in Israel", "Detailed findings on the military operations and attacks carried out in the Occupied Palestinian Territory from 7 October to 31 December 2023" and "'More than a human can bear': Israel's systematic use of sexual, reproductive and other forms of gender-based violence since 7 October 2023", all available at <https://www.ohchr.org/en/hr-bodies/hrc/co-israel/index>.

³ See www.ohchr.org/sites/default/files/2022-01/TORs-UN-Independent_ICI_Occupied_Palestinian_Territories.pdf. See also [A/79/232](#), para. 3.

⁴ See [A/79/232](#), paras. 4 and 5.

⁵ *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory, Advisory Opinion, I.C.J. Reports 2004*, p. 136.

⁶ See [A/78/968](#).

affected hundreds and sometimes thousands of students.⁷ The 403 school buildings that were directly hit had served approximately 435,290 students and 16,275 teachers. Between 7 October 2023 and 25 February 2025, 62 per cent of school buildings used as shelters were directly hit,⁸ resulting in significant numbers of casualties. Of the total number of attacks on educational facilities in Gaza recorded by the United Nations in 2024, the highest number – 78 incidents – occurred in October.⁹ North Gaza Governorate has been the most affected, with 100 per cent of its school buildings classified by the education cluster as either directly hit or damaged, followed by Gaza Governorate, with 92.8 per cent of its total school buildings classified as such as of March 2025.¹⁰

8. Approximately 1 million displaced persons had sheltered in United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) installations in Gaza since 7 October 2023.¹¹ UNRWA estimated that as at 25 March 2025, at least 742 persons sheltering in its facilities had been killed and at least 2,406 injured.¹²

9. Higher education facilities were also targeted and destroyed or damaged, affecting about 87,000 university students. These included a campus of Al-Azhar University, demolished in December 2023, and a campus of Israa University, demolished in January 2024 (see paras. 15 and 16 below). More than 57 university buildings had been completely destroyed as at 25 March 2025.¹³

10. At least 612 school staff were reported killed and 2,769 injured, as at 25 March 2025. In the same period, over 190 university academic staff were reported killed.¹⁴

11. The Commission notes that the coordinates of UNRWA educational facilities have been communicated to parties to the conflict on a regular basis and are clearly marked as United Nations premises with United Nations insignia visible from the air and the street.¹⁵

Intentional attacks and destruction of educational facilities

12. Israeli security forces acknowledged responsibility for air strikes targeting educational facilities, referring to them as “former schools” in several statements. Some schools were subjected to multiple attacks and many schools were serving as shelters for internally displaced persons at the time of attack, resulting in civilian casualties. Israeli security forces carried out an air strike against the Salah al-Din school in Gaza City on 21 August 2024, announcing that a command-and-control centre was located inside a compound that had previously served as a school in Gaza City. Reportedly at least 4 people were killed and 18 wounded, including 10 children. The UNRWA Al-Falah/Zeitoun preparatory elementary school was attacked on 17 November 2023, resulting in the killing of at least 20 internally

⁷ See https://reliefweb.int/attachments/f4626a80-3cb1-42e5-9af5-91ed18532452/Preliminary%20school%20damage%20assessment_Mar2025.pdf; https://www.unrwa.org/sites/default/files/content/resources/web_unrwa_education_2030_baseline_report.pdf; and <https://inee.org/sites/default/files/resources/20%20Dec%202023%20Protecting%20the%20Right%20to%20Education%20in%20Gaza%20webinar%20ENGLISH2.pdf>.

⁸ See https://reliefweb.int/attachments/f4626a80-3cb1-42e5-9af5-91ed18532452/Preliminary%20school%20damage%20assessment_Mar2025.pdf.

⁹ See <https://reliefweb.int/attachments/7e62f302-99a8-42e5-a315-25fabf08b1da/Palestine%27s%20Education%20Overview-2024.pdf>.

¹⁰ See https://reliefweb.int/attachments/f4626a80-3cb1-42e5-9af5-91ed18532452/Preliminary%20school%20damage%20assessment_Mar2025.pdf.

¹¹ See https://www.educ.cam.ac.uk/centres/real/publications/Palestinian_education_under_attack_in_Gaza.pdf.

¹² See <https://www.unrwa.org/resources/reports/unrwa-situation-report-165-situation-gaza-strip-and-west-bank-including-east-jerusalem>.

¹³ See <https://www.ochaopt.org/content/reported-impact-snapshot-gaza-strip-25-march-2025>; and <https://www.facebook.com/Palestinian.MOE/posts/-summary-of-the-israelioccupation-violations-against-education-in-palestine-octo/952469597058013/>.

¹⁴ See <https://www.facebook.com/Palestinian.MOE/posts/-summary-of-the-israelioccupation-violations-against-education-in-palestine-octo/952469597058013/>.

¹⁵ See https://www.unrwa.org/sites/default/files/content/resources/summary_-_incidents_impacting_unrwa_shelters_and_idps_in_gaza.pdf.

displaced persons. An estimated 4,000 internally displaced persons were sheltering at the school at the time. The Commission spoke to one victim who had lost four family members in the attack.

13. Israeli security forces also carried out the planned destruction and demolition of educational facilities in several other areas of the Gaza Strip. From late October 2023, Israeli security forces systematically expanded the buffer zone on the eastern border of the Gaza Strip, reportedly to prevent future incursions of armed groups into Israel from Gaza. All buildings in that zone, including schools and universities, were destroyed. The Nezarim corridor area, separating the north and south of the Gaza Strip, was also subjected to extensive demolition and razing, including of agricultural land, schools and universities.

14. The Commission could not identify any military objective for the demolitions of educational facilities. It forensically verified the demolition of two schools in Beit Hanoun in the north of the Gaza Strip in mid-November 2023, the Beit Hanoun preparatory girls “B” school and the neighbouring Beit Hanoun elementary co-educational “C” school. Those schools had served 2,400 students. Both schools were severely damaged through controlled demolitions. The Commission’s assessment is that those actions were carried out by the Israeli security forces, specifically the 8170 Combat Engineering Battalion of the 252nd Division. Israeli troops, including the Givati Brigade, were engaged in large-scale military operations in Beit Hanoun during that period.

15. The Commission found, through analysis of digital evidence, that the Israeli security forces demolished Israa University’s Al-Zahara campus on 13 January 2024. The campus also housed a museum. The 710th Combat Engineering Battalion and the 8130th Armoured Battalion carried out the demolition, under the commander of the 99th Division, who later received a disciplinary note for ordering the demolition without the proper approval.

16. In February 2024, the Israeli security forces announced that the 162nd Division had discovered a Hamas tunnel network connecting the Turkish-Palestinian Friendship Hospital to the Israa University building. The Commission’s comparative geospatial analysis of Israeli security forces maps indicates that the location annotated on the map as Israa was actually Al-Azhar University’s Al-Mughraqa campus, located south of Gaza City, at the edge of the Nezarim corridor, suggesting that the Israeli security forces were trying to justify the demolition of Israa University retrospectively amid growing criticism of the operation. In March 2024, Israeli security forces reportedly claimed that Hamas had utilized the Israa University and its vicinity for military activity against Israeli security forces, but the Commission found no evidence of that.

17. Israeli security forces also demolished part of the Al-Azhar University’s Al-Mughraqa campus. The Commission established that Israeli security forces had targeted the campus at least three times between 26 October and 7 December 2023. On 7 December 2023, Israeli security forces demolished the Faculty of Arts and Human Sciences building and the Al-Riyadh Auditorium building through controlled demolitions. The Commission identified those involved in the demolition as soldiers belonging to the 749th Combat Engineering Battalion.

18. Images and videos depicting Israeli soldiers dancing and freely moving at the site, and satellite imagery analysis showing cars parked at the site, have led the Commission to conclude on reasonable grounds that there was no significant threat to Israeli security forces in the area and therefore no military necessity to demolish the university buildings.

19. Incidents of the demolition of educational facilities have been filmed by Israeli soldiers. Footage depicts them expressing celebratory or demeaning comments and jokes during or after demolitions. In one example, an Israeli soldier says in Hebrew: “For all those asking why there is no education in Gaza, oops a missile fell on you, that sucks, too bad. That is how you will not be engineers anymore.”¹⁶ A caption to the posted video reads: “In the university of the terrorists.”

¹⁶ See <https://x.com/ytirawi/status/1743411493813575711> and <https://newrepublic.com/article/180082/israel-demolishing-gazas-cultural-heritage>.

20. In addition, the Commission documented information indicating that Israeli security forces also intentionally burned down some schools. On 11 November 2024, the Mahdia al-Shawa boys secondary school in Beit Hanoun, which was sheltering civilians, received humanitarian aid from the World Food Programme – two trucks were delivering food and one truck, water. Following reports of intense shelling, Israeli security forces surrounded the area and ordered civilians to leave. A video from the scene shows two Israeli armoured vehicles leaving the school in flames. Reportedly, the Israeli soldiers at the school were from the Rotem Battalion of the Givati Brigade. Israeli security forces reportedly claimed that the school was serving as a shelter for militants and that, after the evacuation of the civilians, dozens of militants had been arrested there and brought to Israel for questioning. They claimed that the fire had been ignited as a result of the military activity. On the basis of the available information, the Commission finds that the fire was ignited intentionally.

Allegations of military use of educational facilities

21. UNRWA reported that it had documented 42 incidents between 7 October 2023 and 15 March 2024 where parties to the conflict had interfered with UNRWA schools in Gaza. This included using the schools for military purposes, with Israeli security forces causing the majority of harm to educational facilities, including interference with premises.¹⁷

22. Israeli security forces have stated that they attack schools to target Hamas operatives or military command centres. Hamas has contested such claims. In some instances, Israeli security forces published photos of weapons allegedly seized inside schools. In a few instances they also published the names of alleged Hamas members who were the intended target. The Commission was unable to independently verify Israeli security forces' claims, owing to the lack of access to the sites to examine evidentiary materials and the non-response by Israel to the Commission's requests for information.

23. The Commission verified one instance in which Hamas used the Anas Bin-Malik basic school for boys, in Tal al-Hawa neighbourhood, Gaza City, for military purposes. The Commission viewed a video released by Hamas in July 2024, depicting its militants placing at least two improvised explosive devices in the school, stating they were preparing an ambush for Israeli security forces and later detonating the devices against approaching forces.

24. The Commission found several instances in which Israeli security forces seized and utilized educational facilities as military bases or as staging areas for military activity.

25. The Commission verified the Israeli security forces' seizure of Al-Azhar University's Al-Mughraqa campus in November 2023 and the forces' occupation of the campus to 7 December 2023. Evidence collected and verified by the Commission indicated that Israeli security forces had used the campus to store munitions, vehicles and other military equipment; that religious services were provided to soldiers in an area of the building that Israeli security forces had transformed into a synagogue with a dedicated plaque; and that a Mezuzah¹⁸ had been fixed on the entrance to the building.

26. The Commission could not confirm that Israeli security forces occupied the campus beyond 7 December 2023. However, satellite imagery analysed by the Commission indicates Israeli military use of the campus up to 7 February 2024. The images indicated, among other things, excavations in the site and the presence of military vehicles. The building appears to be largely intact in satellite images viewed on 4 February 2025.

27. The Commission observes that several actions, including the establishment of the synagogue, the posting of a Mezuzah and the plaque, together with the fact that the building was not demolished while others were (see para. 17 above), suggest that Israeli security forces had intended to use the facility for a longer period. Moreover, the Commission found that several other bases of the Israeli security forces had been built along the same route at around

¹⁷ See https://www.unrwa.org/sites/default/files/content/resources/summary_-_incidents_impacting_unrwa_shelters_and_idps_in_gaza.pdf.

¹⁸ A parchment inscribed with religious texts and attached, by Jewish families, in a case to the doorpost of their home.

the same time, further supporting indications that the university had been viewed as one of a series of military bases intended for future use in the Nezarim corridor.

Impact on Palestinian children and youth

28. On 23 March 2025, the Palestinian Ministry of Health – Gaza reported that 15,613 children had been confirmed as killed since 7 October 2023. Over 658,000 school-aged children in Gaza have been denied access to formal education and the accompanying protective support of a functional education system. While some online education platforms have been provided, these have not made up for the loss of the education system, which includes a loss of an important sense of normalcy and stability that access to education gives children and youth.¹⁹ Even where children had access to online education platforms, the complex situation children have found themselves in has diverted children's attention from education to a focus on survival amid attacks, uncertainty, starvation and subhuman living conditions. Children have also been increasingly forced to seek informal work.²⁰

29. The destruction of the education system in Gaza is expected to harm Palestinians for generations to come, with consequent challenges in economic development, work and social abilities.²¹ Experts have noted that the ongoing situation in Gaza, including the destruction of schools and universities, will set back children's and young person's education by up to five years.²²

Attacks and interference with education in the West Bank, including East Jerusalem

30. Some 806,000 primary and secondary school students have been affected by measures implemented by Israeli security forces in the West Bank, including East Jerusalem.²³ Between 7 October 2023 and 25 March 2025, 141 schools were attacked and vandalized, 96 students and four educational staff were killed, 611 students and 21 education staff were injured, and 327 students and more than 172 educational staff were arrested.²⁴ Closures, restrictions and military raids have resulted in a significant loss of school days during the school year 2023/24; in some areas, up to half of the school year was lost.

31. Expansion of military roadblocks in the West Bank has further hampered children's ability to access educational facilities. In January 2025, the Office for the Coordination of Humanitarian Affairs reported that, since 7 October 2023, in the H2 area of Hebron, school attendance had dropped by 25 per cent owing to increasing access restrictions. The Commission also received reports that some female students were afraid to pass through checkpoints to go to school, including a checkpoint in the H2 area of Hebron where incidents of Israeli soldiers exposing their genitals to women and girls had been reported.

32. Large-scale military operations carried out by Israeli security forces have increased, having an impact on education. Operations in Tulkarm and Jenin in January and February 2025 have resulted in 40,000 displaced Palestinians. According to OCHA data as at 27 February 2025, 10 UNRWA schools, serving more than 5,000 children in the northern West Bank, had remained closed since 2 February, the start of the school semester.²⁵

¹⁹ See <https://unesdoc.unesco.org/ark:/48223/pf0000123484>.

²⁰ See <https://www.ilo.org/sites/default/files/2024-05/ILC112%282024%29-DG-APP-%5BRO-BEIRUT-240422-001%5D-Web-EN.pdf>; and https://inee.org/sites/default/files/resources/oPt_WestBank_EducationCrisis_EducationCluster%5B2%5D.pdf.

²¹ See <https://www.ilo.org/sites/default/files/2024-05/ILC112%282024%29-DG-APP-%5BRO-BEIRUT-240422-001%5D-Web-EN.pdf>.

²² See https://www.unocha.org/attachments/b1c5c8ec-55e0-4772-919a-50d6aff3dabe/OPT_Flash_Appeal_2025_EN.pdf; and https://www.educ.cam.ac.uk/centres/real/publications/Palestinian_education_under_attack_in_Gaza.pdf.

²³ See <https://reliefweb.int/attachments/7e62f302-99a8-42e5-a315-25fabf08b1da/Palestine%27s%20Education%20Overview-2024.pdf>.

²⁴ See <https://www.facebook.com/Palestinian.MOE/posts/-summary-of-the-israelioccupation-violations-against-education-in-palestine-octo/952469597058013/>.

²⁵ See <https://www.ochaopt.org/content/humanitarian-situation-update-268-west-bank>.

33. Closure and demolitions orders were issued specifically against schools. As at 19 December 2024, some 59 Palestinian-run schools, serving approximately 6,600 students and staffed by at least 715 teachers, were facing partial or full demolition orders or stop-work orders.²⁶ On 8 April 2025, Israeli officials from the Jerusalem municipality, accompanied by Israeli security forces, entered six UNRWA schools in East Jerusalem and announced closure orders for the schools, effective in 30 days.²⁷

34. The rise in settler violence has also affected the right to education in the occupied West Bank. In one case documented by the Commission, a school in Khirbet Zanuta village in the south Hebron hills was destroyed by settlers. Owing to repeated settler attacks on the village, 285 residents, including 120 children, were forced to leave on 28 October 2023. Footage filmed by an Israeli human rights organization in November 2023 shows the village school as largely demolished, burned and vandalized with graffiti. The settlers involved faced no legal repercussions for their actions.

35. The Al-Kaabneh basic school in the village of Al-Mu'arrajat near Jericho was attacked in September 2024. The attack took place when the school was in session. During the attack settlers beat a human rights activist who was filming the scene, while a large group of distraught schoolchildren barricaded themselves in a classroom with their teacher. Five settlers, including two minors, were reportedly arrested and indicted for the attack on the school.

Attacks and interference with education in Israel

Harassment and attacks against education personnel

36. On 12 October 2023, the Minister of Education in Israel, Yoav Kisch, instructed schools to immediately suspend any student or employee who expressed support for the actions taken by Palestinian armed groups on 7 October 2023, labelling such support as incitement to terrorism.²⁸

37. Since October 2023, schools and universities in Israel have taken disciplinary action against students and personnel, in many cases for expressing public sympathy or support for the people of Gaza. In one case, a teenage Bedouin girl from Be'er Sheva' was reportedly suspended because she had expressed concern for children in Gaza. According to Adalah – Legal Center for Arab Minority Rights in Israel, as of May 2024, almost 80 per cent of the 124 university students subjected to disciplinary proceedings were women.²⁹

38. In November 2023, a male Jewish Israeli teacher in a Tel Aviv high school was arrested for intent to commit treason against the State of Israel and intent to disrupt public order. He was then detained for five days. The teacher was fired from his job and was later notified that his teaching licence was revoked. In April 2024, a Tel Aviv court ruled that his dismissal was unlawful.

39. On 18 April 2024, a female Palestinian Israeli professor teaching at an Israeli university was arrested on suspicion of incitement to terrorism, violence and racism, owing to an interview in which she had questioned reports of sexual and gender crimes having been committed by Hamas on 7 October 2023. She was released the following day. The professor's home was searched and items confiscated. Her lawyer stated to the media that the mode of her arrest had been intended to humiliate her. No indictment has been filed to date. On 7 October 2024, a female Palestinian-Israeli teacher from a town in northern Israel was arrested by the police, blindfolded, photographed and publicly labelled as "terrorist" by Israeli authorities for a video she had re-posted, in which she is seen dancing on 7 October 2023.

²⁶ See <https://www.ochaopt.org/content/humanitarian-situation-update-248-west-bank>.

²⁷ See <https://x.com/UNLazarini/status/1909651084785992146>.

²⁸ See https://www.adalah.org/uploads/uploads/Education_Minister_Translation_12_October_2023.pdf (unofficial translation).

²⁹ See <https://www.adalah.org/en/content/view/11116>.

Impact of the hostilities on education in Israel

40. Security and safety of schools have remained a key concern for Israeli schools following the 7 October 2023 attacks, given continuing rocket attacks, particularly for Bedouin villages in the Negev, for whom there is an acute lack of bomb shelters.

41. Some 48,000 children in Israel were displaced from their homes after 7 October 2023 and were scattered in temporary locations across the country. Educational facilities, in particular those serving communities of displaced children and survivors, have faced challenges that have had an impact on children, including security concerns in areas susceptible to rocket attacks and a lack of capacity to provide support for psychological trauma.³⁰

B. Attacks on religious and cultural sites

Seizure and destruction of cultural and religious sites in Gaza

42. Since 7 October 2023, Israeli forces have caused damage to cultural and religious sites in Gaza. As at 29 November 2024, the United Nations Educational, Scientific and Cultural Organization (UNESCO) had verified damage to 75 sites in Gaza since 7 October 2023: 10 religious sites, 48 buildings of historical and/or artistic interest, three depositories of movable cultural property, six monuments, one museum and seven archaeological sites.³¹ The World Bank assessed in February 2025 that 53 per cent of heritage sites had been damaged or destroyed.³² These included some of the most important cultural and religious landmarks in Gaza, such as Anthedon Harbour, a Roman cemetery, the Pasha Palace museum, the ancient Samaritan Bathhouse and the Great Omari Mosque.

43. The World Bank assessed in February 2025 that damage of \$120 million had been caused to cultural heritages sites in Gaza, and that economic losses for the sector amounted to \$55 million;³³ in comparison, the damage caused by the 2014 conflict was assessed at \$1.2 million.³⁴ This represents a 100-fold increase in the estimated cost of damage, mirroring the unparalleled rise in attacks on cultural and religious sites in Gaza since October 2023.

44. By December 2023, the archaeology officer of the Civil Administration, under Israeli security forces, had issued specific guidance to Israeli soldiers operating in Gaza, highlighting the 3,500-year history and heritage sites of Gaza. The guidance notes that sensitive areas in terms of the heritage value have been integrated into mapping systems and stipulates that when there is an operational need to deal with a heritage site (church, mosque, seaport, museum etc.), ways to minimize damage to the site concerned should be considered. The guidance also contains warnings against looting, but stipulates that antiquities should be transferred to the archaeology officer.

45. In addition, the Commission documented allegations of possible looting, by members of Israeli security forces or other parties, of artefacts from the Pasha Palace, the Al-Mat'haf hotel (which includes a museum), the museum of Israa University and a warehouse belonging to the École Biblique et Archéologique Française de Jerusalem. Israel reportedly denied stealing artefacts from Israa University and the above-mentioned warehouse. From the available evidence, the Commission was unable to determine whether any of those sites had been looted and notes that, where sites were attacked, artefacts may have been buried under rubble.

³⁰ See https://fs.knesset.gov.il/globaldocs/MMM/07f839a5-ba92-ee11-8162-005056aa4246/2_07f839a5-ba92-ee11-8162-005056aa4246_11_20461.pdf (in Hebrew).

³¹ Additional damage has been verified since November 2024. See <https://www.unesco.org/en/gaza/assessment?hub=102070>.

³² See <https://thedocs.worldbank.org/en/doc/133c3304e29086819c1119fe8e85366b-0280012025/original/Gaza-RDNA-final-med.pdf>, p. 31.

³³ Ibid.

³⁴ See <https://thedocs.worldbank.org/en/doc/14e309cd34e04e40b90eb19afa7b5d15-0280012024/original/Gaza-Interim-Damage-Assessment-032924-Final.pdf>.

Findings on attacks against specific cultural and religious sites

46. The Church of Saint Porphyrius, a Greek Orthodox church, was attacked on 19 October 2023. The Commission found that, at around 11 p.m. that day, a location adjacent to the church building had been hit by an air strike, resulting in the destruction of one building in the church compound and damage to another. At the time of the attack, some 450 internally displaced members of the Christian community of Gaza were sheltering at the church. The attack reportedly killed 19 people, including 8 children and 5 women, and injured 12 others. The Commission spoke to a witness who stated that no warning had been given. On 21 October 2023, Israeli security forces stated that they had targeted a command and control centre of Hamas close to the church, emphasizing that they had not targeted the church itself. According to the Commission's analysis, the actual impact crater was located on a side road some 20 metres south of the target identified by Israeli security forces and 5 metres from one of the church buildings affected, indicating that Israeli security forces may have used an unguided or imprecise bomb, with a wide margin of error.

47. The Central Archives of Gaza City sustained damage from fire on 29 November 2023, and documents housed in it were reportedly lost, including documents containing historical records from the past 130 years. The Commission's assessment, based on available evidence, is that the interior of the building was likely set ablaze. The Commission has identified the presence of Israeli security forces in central Gaza City, including the Zeitoun and Shajaiya neighbourhoods, during that time. Israeli security forces have not acknowledged targeting that site.

48. The Pasha Palace Museum, built in the thirteenth century in the old quarter of Gaza City, housed archaeological finds from the Gaza Strip. It was attacked twice in December 2023 by bombardment and bulldozers, leading to its near-total destruction. Many artefacts were destroyed, and others were removed or looted. The Commission has ascertained the presence of Israeli security forces and vehicles in areas adjacent to the site from early December 2023. Israeli security forces reportedly stated to a media outlet that it had been unable to find any information about the attack.

49. The Samaritan Bathhouse, the only remaining active bathhouse in the Gaza Strip and the second-oldest building in Gaza after the Great Omari Mosque, was bombed and bulldozed in December 2023. Israeli security forces reportedly admitted to attacking the Bathhouse with precision munitions to target a Hamas squad and a network of tunnels inside. The Commission could not identify a military need to completely destroy the building.

50. The Great Omari Mosque, built in the thirteenth century, was attacked in December 2023, sustaining severe damage. Israeli security forces reportedly said that the site had been used by Hamas for its activities and that they had found a tunnel shaft at the location. The Commission is not aware of any evidence supporting these allegations.

51. The Rashad al-Shawa Cultural Centre in the Rimal neighbourhood was bombed twice, on or around 13 November 2023 and on or around 24 November 2023. In addition, the building entrance was destroyed by bulldozers. The Centre was a vital cultural hub in Gaza, offering art and social activities for local residents. A witness told the Commission that there had been no military activity in the Centre and that an evacuation order had been issued by Israeli security forces prior to the attack. Israeli security forces provided no explanation for the attack. The Commission has previously reported on the Israeli security forces' practice of attacking "power targets", identified for symbolic value with no military necessity,³⁵ and notes that the Centre may have been attacked under that practice, as part of deliberate strikes during the same period against cultural landmarks in Rimal.

52. The Commission investigated two incidents of attacks on mosques during prayer times, resulting in large numbers of casualties. On 15 November 2023 at around 6 p.m., during evening prayers, an air strike hit the Ihya al-Sunna Mosque in the Sabra neighbourhood of Gaza City and a residential block surrounding it. The Commission's digital forensic analysis found that the attack caused severe structural damage to the mosque. Israeli

³⁵ "Detailed findings on the military operations and attacks carried out in the Occupied Palestinian Territory from 7 October to 31 December 2023", paras. 158–160.

security forces had issued an evacuation order for the district earlier that day. Reportedly, at least 109 persons were killed, all members of the Dogmush clan, including 13 women and 9 children, and more than 70 persons were injured. The Commission is not aware of any Israeli security forces statement on this attack and found no indication of military activity at the site.

53. On 10 August 2024, Israeli security forces attacked the Saad al-Ghafari Mosque, located in a complex shared by the Al-Taba'een school in the Daraj area of central Gaza Strip, which was housing internally displaced persons. The attack took place at 4 a.m., during morning prayers, causing severe damage to the ground floor of the structure and killing at least 90 persons, including 11 children and 6 women.

54. Israeli security forces stated that it had attacked terrorists operating in a Hamas command and control centre, which was embedded inside a mosque in the Al-Taba'een school compound. The statement further identified 19 alleged members of Hamas and the Palestinian Islamic Jihad who had been killed in the attack. A later statement, from 12 August 2024, identified an additional 12 alleged militants, increasing the total number to 31. According to Airwars, an organization monitoring civilian harm in conflicts, three of the names published by Israeli security forces had already been announced as killed in earlier attacks. Hamas denied that there were militants in the school compound. The Commission's assessment is that precision-guided munitions were used in this attack, together with 250-pound (113 kg) warheads, which are relatively small.

Seizure of cultural and religious sites

55. Israeli security forces seized and used the Al-Mat'haf hotel and caused substantial damage to the site and to antiquities held there. Prior to October 2023, the site had displayed a private collection of Gazan antiquities. Israeli security forces seized the site sometime prior to December 2023 and erected an Israeli security forces unit flag inside the building with the logo of the 261st Brigade (Reserve). Footage from February and April 2024 showed severe damage to the building and its contents as a result of bulldozing and fire. The Al-Khaldi Mosque, opposite the hotel, appears to have been completely destroyed. No justification was given by Israeli security forces for those actions.

Attacks on mosques in the West Bank

56. Religious sites have also been attacked in the West Bank, including East Jerusalem, by Israeli security forces and by settlers. The Al-Ansar Mosque in Jenin was targeted and severely damaged in an air strike on 22 October 2023. Israeli security forces referred to the mosque as a "terror compound" containing a "terror cell", and presented photographs and videos of weapons allegedly found on the site. The Commission could not independently verify those claims.

57. In December 2024, settlers reportedly graffitied offensive slurs on a mosque in Marda village in the northern West Bank. The Israeli Security Agency and the police reportedly announced an investigation into those actions; to date the results of the investigations are unknown.

58. In addition, settlers burned a mosque on 2 February 2025 in the Bedouin village of Al-Mu'arrajat, near Jericho. The Commission is not aware of any arrests by Israeli authorities in the case. This was the latest in a series of violent settler attacks against Al-Mu'arrajat village, in which settlers have targeted religious and educational facilities; Israeli authorities did nothing to prevent such attacks (see also para. 35 above).

Seizure of cultural and religious sites in the West Bank, including East Jerusalem

59. The Commission has documented many incidents in which Israeli officials have: seized or allowed settlers to seize cultural heritage sites; excavated, developed and expanded such sites for tourism purposes, including those containing artefacts representing various cultures and periods in history, while excluding non-Jewish history; and blocked or severely restricted Palestinians from accessing such sites. In some cases, archaeological excavations that were described as "rescue excavations" led to the subsequent opening of tourist sites by Israeli authorities.

60. Israeli officials have justified their actions by accusing Palestinians of theft of artefacts and the Palestinian Authority of mistreating and neglecting Jewish cultural heritage sites. While Israeli human rights and archaeological organizations have acknowledged theft and the neglect of sites, they have also highlighted that this issue affects both Jewish and non-Jewish sites and involves Israeli and Palestinian perpetrators. They have also presented examples of sites that have been preserved and maintained by Palestinian communities and the Palestinian Authority, while noting challenges that Palestinians face in protecting sites due to Israeli occupation policies.

Involvement of settlers and settlement expansion

61. In 2022 and 2023, the Government of Israel allowed an illegal settler outpost to be erected on Palestinian land within the Battir ancient terraces, west of Bethlehem; the terraces are included on the World Heritage List and the List of World Heritage in Danger. In June 2024, the Government decided to establish a new settlement, Heletz, in the heart of the site, reportedly intended to connect the Gush Etzion settlement to Jerusalem while disrupting Palestinian territorial contiguity. In February 2025, dozens of Israeli families moved to new structures at the site.

62. Settlers unlawfully took over, excavated and developed Nabi-Aner springs, located west of Ramallah, and marketed it as a tourist site. The site, located on private Palestinian land, was previously a pilgrimage, prayer and gatherings site for Palestinians, who have lost their access for fear of harassment by settlers and Israeli security forces. In February 2023, the Government of Israel decided to expand the nearby settler outpost Zayit Ra'an, authorizing the construction of about 200 residential units, which will essentially surround the site, signalling further restrictions for Palestinians wishing to access the springs. In December 2024, the Supreme Court of Israel ordered the removal, within six months, of settler structures erected at the springs. As of April 2025, they had not been removed.

63. Israel has also increasingly taken steps to seize, expand and develop for tourism purposes sites that have Jewish and non-Jewish historical significance in the West Bank, including East Jerusalem, including in areas controlled by the Palestinian Authority.

64. In May 2023, the Government of Israel allocated 32 million new shekels (approximately \$8.9 million) to develop an archaeological site in Sabastiya. The site was the capital of the biblical Kingdom of Israel in the eighth and ninth centuries B.C.E. and includes artefacts from the Iron Age, Hellenistic, Roman, Byzantine, Crusader and Islamic periods. The planned development, promoted by the settler movement, includes constructing a bypass road around the adjacent Palestinian village of Sabastiya and a fence separating the archaeological site, located in Area C, from the village and other tourist facilities located in Area B. These measures were taken despite the fact that Palestinians from the village had been involved for many years in renovating and preserving Islamic and Christian artefacts at the archaeological site and managing tourism and education activities surrounding the site. The new project will not only cut off Palestinians from the site, it will also develop the site to focus exclusively on Jewish history, marginalizing other cultural heritage, including Palestinian historical ties.

65. The purported need to protect heritage sites has been used for decades as justification for the displacement of Palestinians. In 1986, following the discovery of an ancient synagogue in Susiya in the South Hebron Hills, Israel declared the area an archaeological site and expelled the Palestinian pastoral community. The community moved to Khirbet Susiya, a nearby location on its agricultural lands, and has consistently suffered from harassment and violence from the settlers and been subjected to the threat of demolition orders targeting the community's temporary structures. The community members are barred from accessing the archaeological site, which is currently managed by settlers and is focused exclusively on Jewish heritage, ignoring the presence and history of communities living at the site during Muslim periods.

66. A similar dynamic was observed in the Palestinian neighbourhood of Silwan in East Jerusalem. When the Jerusalem Walls National Park was declared in 1974, the neighbourhood was essentially encircled by the park. The "City of David" heritage and archaeological site, which lies in the heart of Silwan village, has been recognized by experts

as a site with artefacts representing many cultures from the past 7,000 years. Despite its rich, heterogenous history, the narrative presented at the City of David site focuses only on the site's Jewish history (primarily the period of the Kingdom of Judea in the tenth century B.C.E. and the period of the Second Temple), disregarding all other periods and cultures.

67. Since the early 2000s, the Israel Nature and Parks Authority has contracted Elad, a settler organization, to manage, expand and develop the site, which included conducting archaeological excavations. Elad's stated goal and core activity has been the promotion of settlements in East Jerusalem. It has been working to expand Jewish settlement inside Silwan village since the 1980s, with the support of the Government of Israel, including through the appropriation of land, the acquisition of Palestinian homes and the eviction of Palestinian families by utilizing existing Israeli laws, such as the Absentee Property Law. In 2024, Israel demolished 24 private homes and a Palestinian community centre to develop a new complex within the City of David and a tourist park named The King's Garden. In parallel, a nearby visitor centre built by Elad, without a permit, was retroactively "legalized" by Israeli authorities.

68. The creation and expansion of exclusively Jewish heritage sites in the West Bank, including East Jerusalem, has become another form of settlement and annexation that excludes Palestinians by both limiting their access to their land and not recognizing their relationship to the land's heritage and history. The Commission's assessment, based on the cases it documented, is that Israel uses cultural heritage as leverage for its territorial claims in the occupied West Bank, in addition to the expansion of settlements with the aim of securing land contiguity for Jewish settlements. It has become another method used by Israeli authorities to highlight and perpetuate the narrative of an exclusively historical Jewish attachment and affinity to the land, while erasing any other narrative or prior relationships.

69. Since 1967, Israeli authorities have carried out excavations in archaeological sites in the West Bank through the Civil Administration's archaeology officer, the majority of which have been defined as "rescue excavations". Many sites were then transformed into tourist attractions, and artefacts found were removed and transferred to Israel, some of which have been displayed in Israeli museums. In January 2023, the overall responsibility for the administration of archaeological sites in the West Bank was transferred from the Israeli security forces military commander, under the Minister of Defense, to the civilian Ministry of Heritage. On 10 July 2024, the Knesset preliminarily approved an amendment to the Antiquities Authority Law to allow the Israeli Antiquities Authority to operate directly in the West Bank, replacing the archaeology officer.

70. These policies have been accompanied by public statements from Israeli politicians dismissing the existence of the Palestinian people and the historical ties of Palestinians to the land. For example, on 18 July 2024, the Minister of Finance and Minister in the Ministry of Defense, Bezalel Smotrich, said that a Palestinian State could not be established because there was no such thing as the Palestinian people, and that historically there was no such nation.³⁶ During a Knesset meeting on 19 March 2024, the Minister of Settlement and National Missions, Orit Strook, said that the land, including the Gaza Strip, was the land of the people of Israel, stating "There is no Palestinian people, there is no such thing".³⁷

Attacks and interference with religious and cultural sites in East Jerusalem

71. The Commission's research indicates that the status quo³⁸ in Haram al-Sharif/Temple Mount,³⁹ whereby the Jordanian foundation, the Waqf, has management responsibility for the

³⁶ See <https://www.facebook.com/watch/?v=1659620148186709> (in Hebrew).

³⁷ See

https://x.com/KnessetT/status/1770007158941258143?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweteembed%7Ctwterm%5E1770007158941258143%7Ctwgr%5E8b332c724457010554e8cb84cea11a093c5fcf05%7Ctwcon%5Es1_c10&ref_url=https%3A%2F%2Fwww.knesset.tv%2Fspecial-event%2F28323%2F65198%2F (in Hebrew).

³⁸ The "status quo" refers to a long-standing arrangement for the management of holy sites in Jerusalem and Bethlehem, including the management of the Al-Aqsa compound by the Jordanian Waqf.

³⁹ The Commission uses both terms to describe the site, reflecting its holiness, cultural and historical significance to both religions.

site, was largely respected by Israel until the 1990s. Since then, however, violent incidents and unrest have increased, triggered by Israeli actions, some of which were perceived to be eroding the “status quo”; those actions included excavations or renovations, visits by Israeli politicians, marches to mark Jerusalem Day, threats or actions by extreme Jewish groups to carry out animal sacrifices, increases in the number of settlers allowed to enter the site and pray, growing security restrictions perceived as unwarranted and demonstrations triggering violent police action and clashes. Several of those incidents also served as triggers for wider escalations of hostilities involving other areas of the Occupied Palestinian Territory and Israel, notably the October 2000 visit of then-Member of the Knesset Ariel Sharon, which triggered the second intifada, and the April 2021 violence at Haram al-Sharif/Temple Mount, which contributed to the May 2021 escalation of hostilities in the Gaza Strip and elsewhere.

72. This situation has been exacerbated since October 2023. Palestinians worshippers wishing to enter the Haram al-Sharif/Temple Mount site have been subjected to increased security checks, checkpoints, harassment and assault, and criteria, linked to age, gender and place of residence, have been applied by Israeli authorities to restrict which Palestinians are allowed to enter. Palestinian religious figures were also individually targeted. The Commission received information that one religious leader had been threatened and arrested shortly after 7 October, reportedly owing to a sermon he had given at the mosque. Others, including Waqf staff, were reportedly harassed, threatened with arrest and banned from the site. At the same time, extremist Jews and right-wing politicians (including the Minister of National Security, Itamar Ben Gvir) have been allowed on multiple occasions to enter the site with a police escort, pray and cause provocation, despite a long-standing prohibition against Jewish prayer at Haram al-Sharif/Temple Mount (with the exception of the Western Wall), established by Israeli authorities.

73. In addition, the Commission has received information indicating that Christian leaders and holy sites in East Jerusalem have been subjected to increased attacks and vandalism by extremist Israeli groups in recent years. An organization monitoring those issues documented over 50 attacks against Christians between December 2021 and December 2024. Despite some condemnation by Jewish leaders and Israeli government officials, and limited police action to arrest perpetrators, these incidents have continued.

74. The Commission documented reports of raids, closures and arrests targeting staff of cultural institutions in East Jerusalem, aimed at limiting the expression of Palestinian culture and restricting freedom of expression.⁴⁰ The institutions included the Edward Said National Conservatory of Music, the Yabous Cultural Centre and the El-Hakawati theatre. In February and March 2025, Israeli police raided Educational Bookshop on Salah Al-din Street, arresting its Palestinian owners and confiscating books “suspected of incitement”.

Attacks on cultural sites in Israel

75. The Commission documented two attacks on cultural sites in Israel carried out by Palestinian armed groups on and after 7 October 2023. In one incident, an art gallery was reportedly burned and destroyed in Kibbutz Be’eri on 7 October 2023. In the second incident a rocket hit a museum in Kibbutz Yad Mordechai on 23 October 2023.

III. Legal analysis and conclusions

Attacks on educational facilities

76. Israeli attacks in Gaza since October 2023 have effectively destroyed the education system, with significant detrimental long-term repercussions for children and youth in Gaza and for the identity of the Palestinian people as a group. Israeli attacks have caused damage to more than 70 per cent of the school buildings in Gaza and

⁴⁰ See also the Commission’s conference room paper entitled: “Detailed findings on attacks and restrictions on and harassment of civil society actors, by all duty bearers”, available at <https://www.ohchr.org/en/hr-bodies/hrc/co-israel/index>.

created conditions where education for children has been made impossible. Over 658,000 children in Gaza have had no schooling for 18 months.

77. Educational facilities in Gaza were attacked by a variety of means, including air strikes, shelling, burning and controlled demolitions. Israeli security forces repeatedly issued statements referring to attack sites as “former educational facilities”, likely in an attempt to absolve the forces from the repercussions surrounding attacks on educational facilities, which are protected sites under international law.

78. Israeli security forces directed air strikes against scores of educational facilities, with no or inadequate advance warning, despite the presence of civilians inside some of the facilities at the time of attacks. The high numbers of civilian casualties resulting from such attacks indicate that, even if such attacks were carried out after Israeli security forces issued evacuation orders and were aimed at a legitimate military target, many resulted in disproportionate harm to civilians. Israeli forces should have reasonably anticipated that air strikes on schools-turned-shelters that housed thousands of displaced families would harm significant numbers of civilians, including children, and that all such air strikes targeting school buildings would lead to disproportionate, unnecessary and excessive damage to protected civilian objects, considering the means of warfare employed.

79. In incidents investigated by the Commission that caused civilian casualties, the Commission finds that Israeli security forces committed the war crimes of: (a) directing attacks against civilians; (b) wilful killing (where civilians were killed due to the attacks); and (c) intentionally launching an attack in the knowledge that such attack would cause incidental loss of life or injury to civilians which would be clearly excessive in relation to the concrete and direct overall military advantage anticipated. Furthermore, the Commission finds that, in killing civilians sheltering in schools, Israeli security forces committed the crime against humanity of extermination.

80. The Commission documented several incidents of Israeli security forces burning or demolishing schools, many of which were empty at the time, and considers that such conduct was deliberate and unnecessary and constitutes a violation of the principles of necessity, distinction, precaution and proportionality under international humanitarian law. Of the few demolition cases acknowledged by the Israeli security forces, the Commission found only one case, Israa University, where Israeli security forces announced that such a demolition was being investigated, raising serious concerns over accountability for such actions. Statements of soldiers involved in such acts demonstrate a clear intention to exact revenge for the 7 October 2023 attack on Israel, inflict collective punishment on the civilian population and cause wanton destruction. The Commission considers such acts as indicative of the Israeli security forces’ intent to destroy these facilities because they are educational facilities and to reduce Palestinians’ access to necessary civilian infrastructure, in particular education, in the long term. The Commission has previously found that Israel has implemented a concerted policy to destroy the healthcare system of Gaza.

81. The Commission found significant evidence that Israeli security forces seized and used educational facilities as military bases or staging areas for military activity, and found one instance where the military wing of Hamas had used a school for military purposes. The Commission emphasizes that such conduct violates the provision of customary international humanitarian law that requires parties to a conflict to distinguish between civilian objects and military objectives.

82. The destruction of the education system in Gaza is one element on a continuum of harm to educational facilities and personnel across the Occupied Palestinian Territory. The education system in the West Bank, including East Jerusalem, has suffered from increasing military operations by Israeli security forces, harassment of students, checkpoints, demolitions and settler attacks, affecting more than 806,000 students. Most recently, some 40,000 Palestinians were displaced, severely impairing children’s right to education. Israel has done little to prevent or prosecute settlers who have intentionally targeted educational facilities to terrorize communities and force them to leave their homes.

83. While an occupying Power may subject the population of the occupied territory to provisions that are essential to ensure its own security, the Commission reiterates that the security concerns of Israel and subsequent military operations must be considered within the context of the unlawful occupation and settlement activity.⁴¹ The Commission finds that the increased military operations by Israel in the West Bank, including East Jerusalem, and the acquiescence of Israel in settler violence there, are a violation of the obligation of Israel to ensure the safety of the occupied population. Such actions mirror the military operations by Israel in Gaza, including through acts harming the education system.

84. The destruction of the education system in Gaza and the weakening of the education system across the Occupied Palestinian Territory generally have already had severe impacts on young persons' lives and will set their education back by years. This will, in turn, affect the development of the Occupied Palestinian Territory as a whole, including economic, political and social development, thereby undermining Palestinians' broader right to self-determination and extending the unlawful occupation by Israel in the Occupied Palestinian Territory.

85. In Israel, authorities have increasingly targeted educational personnel and students, predominately female, who have expressed concern or opinions over the Hamas attacks of 7 October 2023 or Israeli attacks in Gaza, resulting in the harassment, dismissal or suspension of staff and students and in some cases humiliating arrests and detention. Such actions constitute violations of international human rights law, including the right to hold opinions, freedom of expression and the right to education. Israeli authorities have targeted female educators and students, intending to deter women from activism in public places, which constitutes a violation of the rights of women and girls set out in the Convention on the Elimination of All Forms of Discrimination against Women.

86. In previous reports,⁴² the Commission has addressed the killing and abduction of Israeli children by Palestinian armed groups on 7 October 2023, noting that Israeli children were subjected to physical and emotional mistreatment during the attack and as hostages in Gaza. The Commission concluded that such acts constituted war crimes and violations and abuses of international humanitarian law and international human rights law. The immense trauma from that day, coupled with displacement, disruption to education and insecurity, continues to impact Israeli children in many ways, including through unaddressed post-traumatic stress.

Attacks on cultural and religious sites

87. Since October 2023, Israeli security forces have caused damage to more than half of all religious and cultural sites in the Gaza Strip as part of their wider campaign of devastation of civilian targets and infrastructure. Such attacks have extended across the Occupied Palestinian Territory, with the targeting of Palestinian religious and cultural sites and figures in the West Bank, including East Jerusalem. The damage to historical buildings, monuments and other tangible heritage has a cascading effect and deeply affects intangible cultural elements, such as religious and cultural practices, memories and history. The sheer number of attacked sites indicates a clear disregard for the Palestinian people's religious beliefs, culture and heritage and undermines the Palestinian people's culture and identity.

88. All 10 cultural and religious sites in Gaza investigated by the Commission constitute civilian objects under international humanitarian law and cultural properties under the Convention for the Protection of Cultural Property in the Event of Armed Conflict, to which Israel is a party. In 4 of the 10 incidents investigated by the Commission, namely those concerning the Great Omari Mosque, the Samaritan Bathhouse, the Saad al-Ghafari Mosque and the Israa University, including its museum,

⁴¹ A/77/328, para. 79.

⁴² See A/HRC/56/26 and A/79/232. See also the Commission's conference room paper entitled: "Detailed findings on attacks carried out on and after 7 October 2023 in Israel".

Israeli security forces stated that they had targeted a military objective located within the site, but provided no evidence that the Commission could examine. All four sites suffered devastating destruction. The Commission notes that, given the surrounding circumstances, the presence of a legitimate military objective, invoked by Israeli security forces, would not have justified the resulting damage and destruction, therefore rendering such attacks disproportionate.

89. The Commission concludes that Israeli security forces knew or should have known the locations and significance of prominent cultural sites in Gaza and should have planned their military operations with the aim of avoiding harm. The Commission found in relation to all cultural sites investigated that Israeli security forces failed to take special care to avoid damage and protect those sites and their contents. Moreover, in the majority of cases investigated by the Commission, particularly those involving demolitions using explosives and bulldozers, Israeli security forces committed war crimes, including: (a) intentionally directing attacks against buildings dedicated to religion and historic monuments; (b) intentionally launching attacks in the knowledge that such attacks would cause damage to civilian objects which would be excessive in relation to the concrete and direct overall military advantage anticipated; (c) extensive destruction of property which was not justified by military necessity; and (d) destroying the enemy's property without justification that necessitates such destruction.

90. Three of the attacks investigated by the Commission hit religious sites in Gaza that served as places of prayer and refuge for internally displaced persons: the Church of Saint Porphyrius, the Ihya al-Sunna Mosque and the Saad al-Ghafari Mosque. Together these attacks resulted in more than 200 fatalities, including many women and children. In relation to the attacks on the two mosques, the Commission concludes, on reasonable grounds, that Israeli security forces intentionally caused disproportionate damage with knowledge that there were civilians within those buildings and that their harm would be a likely outcome. The Commission finds that Israeli security forces committed the war crime of directing attacks against civilians and that the conduct of the Israeli security forces amounts to the war crime of wilful killing.

91. In relation to the attack on the church, which the Commission concluded was the result of collateral damage likely due to a targeting error, Israeli security forces should have used methods of warfare that took into account the close proximity of the church to the intended target and the risk to civilians sheltering inside. The Commission found that Israeli security forces committed the war crime of intentionally launching an attack in the knowledge that such attack would cause damage to civilian objects which would be excessive in relation to the concrete and direct overall military advantage anticipated.

92. The Commission previously found that the chapeau elements of crimes against humanity have been established in attacks and military operations by Israel in Gaza.⁴³ On that basis, the Commission finds that the conduct of the Israeli security forces that caused the death of civilians at the two aforementioned mosques was part of a widespread and systematic attack directed against the civilian population in Gaza since 7 October 2023 and that Israeli security forces committed the crime against humanity of extermination.

93. In the occupied West Bank, including East Jerusalem, Israeli authorities have appropriated, developed and profited from cultural heritage sites representing Palestinian, Jewish and other cultures, displaced Palestinians from those sites, and blocked or severely restricted Palestinians from accessing such sites. The Commission finds that such acts amount to a violation of international humanitarian law and violations under international human rights law, including the right of the Palestinian people to enjoy their own culture and the freedom of religion and belief. The Commission finds that archaeological excavations carried out by Israeli security forces under the guise of "rescue excavations" leading to the creation of tourist attractions are unlawful under the Convention for the Protection of Cultural Property in the Event of Armed Conflict. Moreover, the transformation by Israel of archaeological sites to

⁴³ A/HRC/56/26, para. 84.

tourist attractions constitutes misappropriation, which is prohibited under that Convention. Such acts also involve unlawful settlement activities in flagrant defiance of international humanitarian law and contrary to multiple United Nations resolutions and the 2024 advisory opinion of the International Court of Justice.

94. The Commission finds the proposed legislative amendment to transfer the responsibility for cultural and archaeological sites in the West Bank to the Israeli Antiquities Authority as constituting a clear act of unlawful annexation. It notes that the suppression of history and the exploitation of archaeology, as well as action purportedly undertaken to safeguard Jewish heritage-related archaeological sites in the West Bank, including East Jerusalem, mask an underlying agenda of settlement expansion and unlawful annexation.

95. Frequent militarized incursions and other actions intended to provoke and harass worshippers and religious figures in Haram al-Sharif/Temple Mount in East Jerusalem have resulted in severe restrictions of freedom of religion and, on several occasions, have ignited wider conflict. While some actions by Israeli security forces at the site may have been linked to security justifications, these should be considered within the broader context of the illegal occupation, settlement activity, support to settlers and the erosion of the status quo. The Commission therefore considers many of these acts to be violations of international humanitarian and human rights law, including the obligation of the occupying Power to respect religious sites situated in occupied territory and protect the religious convictions and practices, manners and customs of protected persons.

96. The Commission reiterates its serious concern over statements by Israeli politicians dismissing the existence of the Palestinian people. Accordingly, the Commission notes that the conduct of Israeli authorities in relation to cultural and religious sites across the Occupied Palestinian Territory, including the destruction of sites in Gaza, is indicative of an intent to marginalize Palestinian territorial claims, to prevent the community practice of religion and to erase evidence of Palestinian history and culture. Collectively, this undermines the identity of Palestinians as a people and their survival as a people. The Commission notes that, while the destruction of cultural property, including educational facilities, is not in itself a genocidal act, evidence of such conduct may nevertheless infer genocidal intent to destroy a protected group.

97. The extensive physical destruction of Gaza, the dismantling of its education system and attacks on cultural and religious sites in the Occupied Palestinian Territory generally not only affect Palestinians at present but also jeopardize the future of the Palestinian people, including their right to self-determination. In its 2024 advisory opinion, the International Court of Justice stated that Israel had implemented unlawful policies and had deprived – and continued to deprive – the Palestinian people of their right to self-determination. The Commission concludes on reasonable grounds that these actions violate the right of the Palestinian people to self-determination by hindering economic, social and intellectual development, as well as cultural preservation. The targeting and destruction of heritage sites, the limiting of access to those sites and the erasure of their heterogenic history erode Palestinians' historical ties to the land and weaken their collective identity. These practices, combined with the continued expansion of settlements, violate the right of Palestinians to self-determination, diminishing the prospects for a viable Palestinian State.

IV. Recommendations

98. The Commission recommends that the Government of Israel:

(a) Immediately end the unlawful occupation of Palestinian territory, cease all new settlement plans and activities, remove all settlers and settlements as rapidly as possible in compliance with the International Court of Justice advisory opinion of July 2024 and remove all obstructions to the full exercise of the Palestinian people's right to self-determination;

(b) Immediately end attacks targeting cultural, religious and education institutions, sites and personnel, and ensure full compliance with international humanitarian and human rights law in relation to all the protected sites;

(c) Cease the use of educational facilities and cultural sites for military purposes;

(d) Comply with and fully implement the provisional measures indicated by the International Court of Justice in its orders of 26 January, 28 March and 24 May 2024;

(e) Commit to a time-bound action plan to end grave child rights violations, in the light of having been listed in annex I to the report of the Secretary-General on children and armed conflict;⁴⁴

(f) Join and implement the Safe Schools Declaration, dedicated to protecting education in armed conflict;

(g) Ensure respect and protection for the rights to freedom of expression and association of education personnel, students and civil society activists in Israel;

(h) Provide continuous child-sensitive psychosocial support and other necessary services to Israeli children in line with the best interests of the child;

(i) Comply with the Convention for the Protection of Cultural Property in the Event of Armed Conflict by safeguarding and respecting cultural property and supporting the State of Palestine in preserving cultural properties in the Occupied Palestinian Territory;

(j) Ensure that the rights of the population under effective control are safeguarded, including the right to education, the right to take part or participate in cultural life and the right of access to and enjoyment of cultural heritage;

(k) Ensure the protection of cultural heritage sites, including by returning seized artefacts to Palestinian authorities; ensure that any development of cultural heritage sites includes all religions, cultures and historical periods associated with such sites;

(l) Provide effective, adequate and prompt remedy for victims of human rights violations, including surviving family members;

(m) Conduct independent and impartial investigations into all violations and abuses, including by non-State actors; prosecute violations of international humanitarian and human rights law; and ensure that perpetrators are held accountable and victims provided with redress.

99. The Commission recommends that the Government of the State of Palestine:

(a) Ensure the protection, preservation and development of cultural heritage sites, including those representing non-Palestinian heritage and safeguarding of artefacts;

(b) Request UNESCO to provide technical assistance in organizing the protection of the cultural property in the Occupied Palestinian Territory, consistent with the Convention for the Protection of Cultural Property in the Event of Armed Conflict.

100. The Commission recommends that the de facto authorities in Gaza:

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

(b) Cease using civilian objects for military purposes, in line with international humanitarian law, and implement a clear separation of military activities from civilian property and areas.

⁴⁴ [A/78/842-S/2024/384](#).

101. **The Commission recommends that all Member States:**

(a) **Comply with all international law obligations, including those set out in the July 2024 advisory opinion of the International Court of Justice, the Geneva Conventions of 12 August 1949, the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment and the Convention on the Prevention and Punishment of the Crime of Genocide;**

(b) **Cease aiding or assisting in the commission of violations; and explore measures to ensure the accountability of perpetrators of international crimes, grave human rights violations and abuses in Israel and the Occupied Palestinian Territory.**
