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Decision

Final statement: UK Lawyers for Israel second complaint to the UK NCP about PwC

Updated 24 September 2021

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1. Summary

1) The UK National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises (the Guidelines) examined a complaint from UK Lawyers for Israel (UKLFI) about actions of the PwC network of firms in relation to the separate audits of 2 Palestinian NGOs. Specifically, the UK NCP considered whether an entity within the PwC network of firms, PwC Palestine Limited (PwC Palestine), breached the Guidelines in their audit services to Union of Agricultural Work Committees (UAWC) and Defence for Children International - Palestine (DCI-P) by taking no action in relation to UAWC and DCI-P's alleged links with the Popular Front for the Liberation of Palestine (PFLP). In doing this the UK NCP reviewed all evidence provided but did not find it necessary to make findings on the veracity of individual allegations of links between UAWC and DCI-P and the PFLP.

2. Findings and recommendations

2) The UK NCP finds:

- that the PwC network of firms did not breach the OECD Guidelines for Multinational Enterprises when PwC Palestine conducted its audit work in relation to UAWC and DCI-P
- that the actions of PwC Palestine demonstrated observance of Chapter II General Policies in that by undertaking a financial audit of UAWC and DCI-P, PwC Palestine contributed to a regulatory framework of transparency in NGO operations in Palestine, arguably supporting the economic, environmental and social progress in the region
- that the actions of PwC Palestine did not breach Chapter III Disclosure in that their first obligation was to their client and in the circumstances they were bound by, and rightly observed, professionally imposed obligations of client confidentiality
- that the actions of PwC Palestine demonstrated observance of Chapter II General Policies and Chapter IV Human Rights when undertaking a financial audit of UAWC and DCI-P. PwC Palestine had appropriate policies and procedures in place to ensure that its clients were upholding appropriate legal, compliance and ethical standards and also conducted reasonable investigations following the allegations by UKLFI

3) Accordingly, the UK NCP does not consider that it is appropriate to make any recommendations in relation to this complaint.

3. UK NCP procedure

4) The OECD Guidelines are voluntary principles for responsible business conduct in areas including employment, human rights and the environment.

5) Each country adhering to the Guidelines is required to maintain a National Contact Point (NCP) to consider complaints under the Guidelines.

6) The UK government maintains the UK NCP to meet this requirement. The NCP is not part of the OECD and has no wider responsibilities for OECD functions.

7) The UK NCP is staffed by officials in the Department for International Trade (DIT). It operates independently of ministers, who have no role in UK NCP decision making on complaints.

8) The UK NCP follows published procedures in handling any complaint, including:

- an Initial Assessment to decide whether a complaint is accepted for further examination
- an offer of mediation if a complaint is accepted
- a further examination if mediation is refused or fails to produce an agreement between the parties
- a Final Statement reporting the outcome of mediation or further examination

9) An Initial Assessment of this complaint was published in June 2020. Following unsuccessful mediation proceedings in relation to the previous complaint in 2019, both parties indicated that they were content for the complaint to proceed to the further examination stage without mediation. The UK NCP began its further examination of the complaint in February 2021.

4. Details of the parties involved

The Complainant

10) The complainant is UKLFI a non-governmental organisation (NGO) based in the United Kingdom. The main purpose of the organisation is to provide, assist in providing, procure or promote the provision of legal support including advocacy, research, advice and campaigning in combating attempts to undermine, attack and/or delegitimise Israel, Israeli organisations, Israelis and/or supporters of Israel. [\[footnote 1\]](#)

4.1 The company

11) The complaint was directed by the UKLFI against the 'PwC Global Network'. The English private company limited by guarantee, PricewaterhouseCoopers International Limited (PwC IL) responded to the UK NCP that it does not consider itself to be a multinational enterprise within the meaning of the OECD Guidelines given the independent legal status of the member firms. In its Initial Assessment, the UK NCP considered that for the purposes of the Guidelines and in accordance with Part 1, Section 1, Article 4, the PwC network of firms is a multinational enterprise. However, the NCP does recognise that there is a considerable degree of autonomy for entities within the PwC network and the work undertaken in this case by PwC Palestine would not have been overseen, approved or considered by another network company located in another country.

5. UK NCP process

5.1 Initial Assessment of the complaint by the UK NCP

12) The UK NCP originally received the complaint on 5 June 2019. UKLFI updated and resubmitted the complaint, containing additional information on 10 October 2019.

13) The UK NCP issued its Initial Assessment accepting the issues for further examination in June 2020.

14) The complaint alleged that while providing audit services to 2 Palestinian NGOs with links to the PFLP, PwC Palestine breached articles under Chapter II (General Policies), Chapter III (Disclosure) and Chapter IV (Human Rights) of the Guidelines.

15) The UK NCP's Initial Assessment of the complaint can be found at <https://www.gov.uk>

[/government/publications/uk-lawyers-for-israel-second-complaint-to-uk-ncp-about-pwc/initial-assessment-complaint-from-uk-lawyers-for-israel-against-pwc](https://www.gov.uk/government/publications/uk-lawyers-for-israel-second-complaint-to-uk-ncp-about-pwc/initial-assessment-complaint-from-uk-lawyers-for-israel-against-pwc) (<https://www.gov.uk/government/publications/uk-lawyers-for-israel-second-complaint-to-uk-ncp-about-pwc/initial-assessment-complaint-from-uk-lawyers-for-israel-against-pwc>).

16) The UK NCP decided to accept the complaint which specifically referred to the following paragraphs of the Guidelines:

6. OECD GUIDELINES

6.1 Chapter II: General Policies

Enterprises should take fully into account established policies in the countries in which they operate, and consider the views of other stakeholders. In this regard:

A. Enterprises should:

- 1) Contribute to economic, environmental and social progress with a view to achieving sustainable development.
- 2) Respect the internationally recognised human rights of those affected by their activities.
- 7) Develop and apply effective self-regulatory practices and management systems that foster a relationship of confidence and mutual trust between enterprises and the societies in which they operate.
- 8) Promote awareness of and compliance by workers employed by multinational enterprises with respect to company policies through appropriate dissemination of these policies, including through training.
- 10) Carry out risk-based due diligence, for example by incorporating it into their enterprise risk management systems, to identify, prevent and mitigate actual and potential adverse impacts as described in paragraphs 11 and 12 and account for how these impacts are addressed. The nature and extent of due diligence depend on the circumstances of a particular situation.
- 11) Avoid causing or contributing to adverse impacts on matters covered by the Guidelines, through their own activities, and address such impacts when they occur.
- 12) Seek to prevent or mitigate an adverse impact where they have not contributed to that impact, when the impact is nevertheless directly linked to their operations, products or services by a business relationship. This is not intended to shift responsibility from the entity causing an adverse impact to the enterprise with which it has a business relationship.
- 13) In addition to addressing adverse impacts in relation to matters covered by the Guidelines, encourage, where practicable, business partners, including suppliers and sub-contractors, to apply principles of responsible business conduct compatible with the Guidelines.

6.2 Chapter III: Disclosure

1) Enterprises should ensure that timely and accurate information is disclosed on all material matters regarding their activities, structure, financial situation, performance, ownership and governance. This information should be disclosed for the enterprise as a whole, and, where appropriate, along business lines or geographic areas. Disclosure policies of enterprises should be tailored to the nature, size and location of the enterprise, with due regard taken of costs, business confidentiality and other competitive concerns.

3) Enterprises are encouraged to communicate additional information that could include: c) its performance in relation to these statements and codes; d) information on internal audit, risk management and legal compliance systems; e) information on relationships with workers and other stakeholders.

6.3 Chapter IV: Human Rights

States have the duty to protect human rights. Enterprises should, within the framework of internationally recognised human rights, the international human rights obligations of the countries in which they operate as well as relevant domestic laws and regulations:

1) Respect human rights, which means they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.

2) Within the context of their own activities, avoid causing or contributing to adverse human rights impacts and address such impacts when they occur.

3) Seek ways to prevent or mitigate adverse human rights impacts that are directly linked to their business operations, products or services by a business relationship, even if they do not contribute to those impacts.

4) Have a policy commitment to respect human rights.

5) Carry out human rights due diligence as appropriate to their size, the nature and context of operations and the severity of the risks of adverse human rights impacts.

6) Provide for or co-operate through legitimate processes in the remediation of adverse human rights impacts where they identify that they have caused or contributed to these impacts.

17) The UK NCP applies the updated 2011 Guidelines to the actions of companies from 1 September 2011 and to outstanding impacts known to the company at that date.

7. Mediation

18) The UK NCP asked both parties whether they wanted to proceed with mediation given that mediation proceedings failed as part of the previous complaint in 2019. Both parties indicated that they were content for the complaint to proceed to the further examination stage without mediation and the UK NCP therefore proceeded directly to the further examination stage.

8. Further examination

19) On 15 February 2021, the UK NCP wrote to the parties to say that it would begin a further examination of the issues that were accepted for further examination in the Initial Assessment.

20) The UK NCP wrote to UKLFI and PwC IL requesting further information in relation to the complaint on 19 March 2021.

9. UK NCP analysis

9.1 The complaint and the response

21) The complaint submitted to the UK NCP concerns the separate audits of 2 NGOs by PwC Palestine. UKLFI contend that both NGOs have links to PFLP which is a designated terrorist organisation in the EU, USA and Canada.^[footnote 2] The PFLP are the target of financial sanctions in the UK.^[footnote 3] UKLFI claim that the stated goal of the PFLP is the destruction of the State of Israel.

22) UKLFI allege that UAWC and DCI-P are 2 of the NGO charities with which the PFLP is affiliated. UKLFI allege that at the times when PwC Palestine audited the NGO charities' accounts between 2014 to 2018, both NGO charities had links with the PFLP, either directly or by way of their officers and employees. UKLFI claim that these links are evidenced by the NGOs' activities as well as the activities of many officers and employees of the NGOs. UKLFI claim that these organisations act as a front for the PFLP, allowing a terrorist organisation to be supported either directly or indirectly by international donors.

23) UKLFI claim that PwC Palestine acted as the auditor to UAWC for its 2014 accounts and DCI-P for its 2014 and 2016 accounts. In its response to the complaint, PwC IL confirmed that DCI-P continues to be a client of PwC Palestine, but that since June 2019 PwC Palestine is no longer the auditor for UAWC as it lost the tender. UKLFI claim PwC failed to highlight the alleged links between the PFLP and the 2 NGO charities and that it has failed to take any steps to mitigate the impact of these alleged terrorist links when auditing the accounts of these organisations. In so doing, UKLFI claim PwC has breached the Guidelines.

24) UKLFI consider that, as a result of these alleged failures, UAWC and DCI-P were allegedly able to provide support to the PFLP by:

- employing members of PFLP
- offering support to members of PFLP
- enabling direct or indirect funding of the PFLP

25) UKLFI allege that the above alleged support enabled the PFLP to pursue their terrorist aims.

26) UKLFI consider that donors to UAWC and DCI-P rely on the fact that they are audited by PwC, a big 4 accountancy firm, and this provides confidence to donors ensuring that their money is being used for legitimate objectives and is not being used to fund or facilitate terrorism. According to UKLFI, UAWC and DCI-P benefit from PwC conferring legitimacy on their international fundraising activities.

27) UKLFI allege the actions of UAWC and DCI-P in their alleged support of the PFLP violate the

human, economic and civil rights of the victims of terror, Palestinian citizens from whom aid is diverted, as well as the taxpaying citizens of the donor nations.

28) PwC IL does not accept UKLFI's assertion that there is a direct link between providing audits and the alleged human rights harms allegedly caused by the PFLP.

29) PwC IL argue that UKLFI's allegations of links between PFLP and the 2 NGO charities are not well supported or evidenced.

30) PwC IL said that there is comprehensive risk-based due diligence undertaken by each member firm, including PwC Palestine, when assessing the social and economic impact of its own activities or those linked to its business operations or relationships. PwC IL told the UK NCP that PwC Palestine undertook thorough client acceptance checks as well as periodic continuance checks to comply with legal, regulatory and ethical obligations, but as discussed in paragraph 31, did not provide any direct evidence of this occurring. PwC IL further claimed that PwC Palestine took UKLFI's concerns very seriously and diligently investigated the claims made, re-performing their due diligence procedures, reviewing the details of the allegations, and performing additional research on the individuals concerned.

9.2 The context

31) DCI-P states on its website that it 'promotes and protects the human rights of Palestinian children' [\[footnote 4\]](#) while UAWC states that it is 'a progressive civil society organisation, contributing to the agricultural sector's development, through empowering farmers steadfastness and sovereignty on their resources within a sustainable community-based liberational development framework'. [\[footnote 5\]](#) PwC IL noted in their response that PwC Palestine was satisfied that each NGO undertook legitimate humanitarian-based activities that are legally and ethically permissible during the time it provided the audit services.

32) Donors to DCI-P and UAWC include governments of various countries, including the Netherlands. The Netherlands confirmed their co-operation with UAWC in an agricultural project in the Palestinian territories in a letter of response to UKLFI which was shared with the UK NCP by UKLFI. In the same letter, the Netherlands noted that payments by the Netherlands to UAWC had been suspended pending the outcome of an external review following questions posed by members of the Dutch Parliament in relation to 2 employees of UAWC being taken into custody by the Israeli Defence Force.

33) The Netherlands also noted that all organisations they support have to pass an evaluation and meet certain criteria before becoming eligible to receive funding. The Netherlands further commented that the monitoring of funding activities, as a part of the (standard) due diligence performed by the Dutch Ministry of Foreign Affairs, gave no indication that Dutch funding was used for purposes other than those agreed on. Additionally, the Netherlands notes that other donors carried out their own due diligence and screenings before and after the incident in question and none of these screenings concluded that the UAWC should be excluded from funding.

9.3 General Policies and Human Rights

34) PwC IL argue that PwC Palestine demonstrated observance of Chapter II General Policies in that by undertaking a financial audit of UAWC and DCI-P, PwC Palestine contributed to a

regulatory framework of transparency in NGO operations in Palestine, arguably supporting the economic, environmental and social progress in the region.

35) In the context of this complaint there is no suggestion that PwC Palestine's activities have caused or contributed to adverse human rights impacts. Instead, UKLFI argues that PwC Palestine's financial audits of the 2 NGO charities directly links them to the activities of those NGOs by a business relationship. UKLFI argues that PwC Palestine must use its leverage in that business relationship to prevent or mitigate the adverse impacts allegedly caused by those NGOs through their alleged links with PFLP. UKLFI suggests that, to satisfy this requirement, PwC Palestine should:

- discourage UAWC and DCI-P from maintaining alleged links with PFLP
- alert foreign donors to the breaches of human rights allegedly caused by UAWC and DCI-P and
- consider temporary suspension of the client relationships with UAWC and DCI-P

36) The UK NCP accepts UKLFI's concern that a financial audit could be relied on as part of wider due diligence and monitoring checks by donor nations. However, the UK NCP notes that nowhere in the complaint does UKLFI assert that the NGO charities were misusing donor funds to finance terrorist activity. Instead, the complaint's main focus is that UAWC and DCI-P have links to PFLP through the actions of individual employees as well as their actions as entities, such as hosting events or expressing sympathy with the aims of PFLP in company communications.

37) The UK NCP therefore finds that in order to determine whether PwC Palestine acted in accordance with the Guidelines in relation to the General Policies and Human Rights chapters, the issue to be examined is whether or not PwC Palestine had appropriately rigorous policies and procedures in place in relation to conducting due diligence and checks on its clients, and acted in accordance with these policies and procedures.

38) PwC IL has provided details of the policies and procedures which all PwC network firms follow and which are relevant to this matter.

These include:

- Code of Conduct (a set of principles guiding PwC network firm personnel on how to behave and conduct business)
- Human Rights Statement
- client acceptance checks and periodic continuance checks
- ethics and compliance policies (including anti-money laundering and anti-corruption standards and policies) third party code of conduct
- compliance monitoring
- annual compliance confirmations
- accountability frameworks

39) PwC IL provided further detail on certain policies and procedures as requested by the UK NCP. However, PwC IL asserted that, due to legal and professional obligations of confidentiality,

they were unable to share either the working paper files in relation to their engagement checks or the work product arising from the investigations conducted following communications with UKLFI in 2019. PwC IL confirmed that PwC Palestine were satisfied that neither UAWC nor DCI-P were included in any government terrorist or other government sanctions list at the time the audit work was being undertaken for the entities concerned.

40) Based on the materials provided, the UK NCP is satisfied that at the time the audit work took place there was no evidence that UAWC, DCI-P, nor any of their board members nor senior management were listed on any relevant terrorist watchlists. Evidence reviewed asserts that both PwC Palestine and the Netherlands government conducted searches which did not find any matches. The UK NCP has also independently searched several publicly available watchlists as of 1 June 2021. These included the United Nations Security Council Consolidated List and similar lists held by the UK and Israeli governments. No results were found.

41) Due to the obligations of confidentiality issues discussed in paragraph 31 above and considered in paragraphs 36 and 37 below, the UK NCP has been unable to view in detail the outputs of checks and due diligence completed by PwC Palestine. However, following the UK NCP's review of the policies and procedures which PwC network firms have in place to govern these checks and due diligence, the UK NCP is satisfied that these policies and procedures were appropriate in the circumstances. The UK NCP is further satisfied that PwC Palestine took the allegations made by UKLFI seriously and investigated them.

42) The UK NCP has independently reviewed the allegations and all source materials provided by UKLFI. Following this review, the UK NCP finds PwC Palestine's position reasonable that at the time of the audit work UAWC and DCI-P each NGO was undertaking legitimate humanitarian-based activities that were legally and ethically permissible. The UK NCP does not find it necessary to make a finding in relation to the individual allegations made.

9.4 Disclosure

43) Chapter III of the Guidelines recommend that enterprises should ensure that timely and accurate information is disclosed on all material matters regarding their activities, structure, financial situation, performance, ownership and governance.

44) However, this provision does not require companies to provide detailed information about individual business relationships or share on demand their work for clients. Transparency does not extend to requiring businesses to forego the confidence of business partners or undermine their own competitiveness. In particular, professional services firms, which are subject to professionally imposed obligations of confidentiality are not free to disclose details regarding the entities they audit other than through the audit opinions given.

9.5 Information reviewed in further examination

9.6 Complainant

45) The UKLFI complaint of October 2019 consisted of 45 pages and several annexes setting out the alleged links between the NGOs and PFLP, including source materials via web links and downloaded PDFs of many of the web links and publications. The annexes also included copies of communications with PwC Palestine.

46) In addition to the information provided in the complaint, the complainants provided updated allegations of links between PFLP and the 2 NGOs, UAWC and DCI-P on 14 May 2020 and 28 July 2020.

47) At the NCP's request, the complainants also provided further information about their communications with the government of the Netherlands on 11 April 2021.

9.7 Company

48) PwC IL submitted a response to the complaint on 20 November 2019, which included as an appendix their response to the initial complaint submitted by UKLFI on 5 June 2019.

49) In addition to its responses to the complaint, the company provided, at the NCP's request, further information about its policies and procedures on 16 April 2021.

9.8 Other sources

50) The UK NCP reviewed the numerous footnote links to other evidence provided by UKLFI to obtain additional background information.

51) The UK NCP also made online searches for additional information.

9.9 Information sharing

52) All the information provided to the UK NCP has been shared with the parties in the complaint. Information is shared on the understanding that while the complaint is under consideration it should not be shared further or made public. After the process is complete, parties are free to discuss it but should not share information provided by another party without its permission.

9.10 Limitations of information review

53) The UK NCP operates within boundaries set by the OECD Guidelines, including the voluntary nature of the Guidelines and the requirement on NCPs to operate transparently.

54) The UK NCP has no powers to require any party to provide information to it, nor any special status permitting it to obtain confidential information that other government officials are under statutory obligation to protect. The UK NCP expects, in any case, to share information it obtains with the parties.

55) The UK NCP has had no direct contact with PwC Palestine who cannot be the subject of the complaint in the UK.

56) PwC Palestine have a duty of confidentiality to their clients.

57) The UK NCP has made findings where it believes that information is available to support them.

10. Conclusions

58) The UK NCP finds that the actions of PwC Palestine demonstrated observance of Chapter II

General Policies in that by undertaking a financial audit of UAWC and DCI-P, PwC Palestine contributed to a regulatory framework of transparency in NGO operations in Palestine, arguably supporting the economic, environmental and social progress in the region.

59) The UK NCP finds that the actions of PwC Palestine did not breach Chapter III Disclosure in that their first obligation was to their client and in the circumstances they were bound by, and rightly observed, professionally imposed obligations of client confidentiality.

60) The UK NCP finds that the actions of PwC Palestine demonstrated observance of Chapter II General Policies and Chapter IV Human Rights when undertaking a financial audit of UAWC and DCI-P. PwC Palestine had appropriate policies and procedures in place to obtain reasonable assurance that its clients were upholding appropriate legal, compliance and ethical standards and also conducted reasonable investigations following the allegations by UKLFI.

61) On the basis of its further examination, the UK NCP has concluded that, when PwC Palestine conducted its audit work in relation to UAWC and DCI-P, the PwC network of firms did not breach the provisions of the [OECD Guidelines](#) outlined above.

62) The UK NCP also considers that PwC IL's overall engagement with the UK NCP and complaint handling process was exemplary.

11. Examples of company good practice

63) The UK NCP commends the PwC network of firms for their good practice in taking the allegations and concerns raised by UKLFI seriously and undertaking a thorough investigation of all points raised, both before and during the complaint.

64) The UK NCP was satisfied that following recommendations made in the first complaint by UKLFI about PwC network of firms in 2016, PwC network of firms undertook an extensive exercise to map the policies, procedures and standards in place across the network firms and ensure that they met or exceeded the standards set by the Guidelines. Further information is available to read in the [Follow up statement: UK Lawyers for Israel complaint to UK NCP about PwC](https://www.gov.uk/government/publications/uk-lawyers-for-israel-complaint-to-uk-ncp-about-privewaterhousecoopers-pwc-global-network/follow-up-statement-uk-lawyers-for-israel-complaint-to-uk-ncp-about-pwc) (<https://www.gov.uk/government/publications/uk-lawyers-for-israel-complaint-to-uk-ncp-about-privewaterhousecoopers-pwc-global-network/follow-up-statement-uk-lawyers-for-israel-complaint-to-uk-ncp-about-pwc>).

12. Recommendations to the company and follow-up

65) The UK NCP does not consider that it is appropriate to make any recommendations in relation to this complaint.

13. Footnotes:

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1. The wording is taken from UKLFI's website and can be found at <http://www.uklfi.com/about-us/our-objects> (<http://www.uklfi.com/about-us/our-objects>). Last accessed 28 May 2021.
 2. The European Union - <https://eur-lex.europa.eu/eli/dec/2016/1136/oj> (<https://eur-lex.europa.eu/eli/dec/2016/1136/oj>).
The United States - <https://www.state.gov/foreign-terrorist-organizations/> (<https://www.state.gov/foreign-terrorist-organizations/>).

Canada - <https://www.publicsafety.gc.ca/cnt/ntnl-scr/cntr-trrrsm/lstd-ntts/crrnt-lstd-ntts-en.aspx#2042> (<https://www.publicsafety.gc.ca/cnt/ntnl-scr/cntr-trrrsm/lstd-ntts/crrnt-lstd-ntts-en.aspx#2042>).

3. Financial sanctions targets: list of all asset freeze targets - <https://www.gov.uk/government/publications/financial-sanctions-consolidated-list-of-targets/consolidated-list-of-targets> (<https://www.gov.uk/government/publications/financial-sanctions-consolidated-list-of-targets/consolidated-list-of-targets>).
4. <https://www.dci-palestine.org/> (<https://www.dci-palestine.org/>).
5. <https://www.uawc-pal.org/UAWCAbout.php> (<https://www.uawc-pal.org/UAWCAbout.php>).

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