

Mandates of the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism; the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression; the Special Rapporteur on the rights to freedom of peaceful assembly and of association; the Special Rapporteur on the situation of human rights defenders; the Independent expert on the promotion of a democratic and equitable international order and the Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967

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(Please use this reference in your reply)

5 August 2025

Excellency,

We have the honour to address you in our capacities as Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism; Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression; Special Rapporteur on the rights to freedom of peaceful assembly and of association; Special Rapporteur on the situation of human rights defenders; Independent expert on the promotion of a democratic and equitable international order and Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967, pursuant to Human Rights Council resolutions 58/14, 52/9, 50/17, 52/4, 57/7 and 1993/2A.

In this connection, we would like to bring to the attention of your Excellency's Government information we have received concerning: **(1) the implementation of new regulations for international non-governmental organizations (INGOs)**¹ since March 2025, allowing the refusal of registration and denial or revocation of visas, and imposing personnel reporting requirements; and **(2) the Associations Bill (Amendment—Donation from Foreign State Entity), 2024**,² introduced before the Israeli Knesset in December 2024, which would impose restrictions on political activity by associations receiving foreign state funding, expand grounds for dissolving their status as associations and increase filing fees for Supreme Court petitions.

These developments raise serious concerns under international human rights and humanitarian law, particularly with respect to Israel's obligations under the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), both ratified by Israel on 3 October 1991, and the Fourth Geneva Convention of 1949, ratified on 6 July 1951, which all apply in Israel and the occupied Palestinian territories (E/C.12/ISR/CO/4, para. 9). Specifically, these measures may lead to violations of the rights to freedom of association, opinion and expression, the right to effective remedies, and non-discrimination. They may further violate the obligation to allow and facilitate rapid and unimpeded passage of humanitarian relief for civilians in need by impartial humanitarian organizations (ICRC Customary International Humanitarian Law, rule 55

¹ Ministry for Diaspora Affairs and Combating Antisemitism, International Non-Governmental Organizations Primarily Engaged in Activities with Palestinian Residents for the Purpose of Humanitarian Aid: Guidelines for the Registration of Organizations and Issuance of Recommendations for Their Foreign Employees, https://www.gov.il/en/pages/interministerial_team_registration_humanitarian_organizations_foreign_employees?utm_source=chatgpt.com.

² <https://main.knesset.gov.il/activity/legislation/laws/pages/lawbill.aspx?lawitemid=2224634>.

and Fourth Geneva Convention, article 59).

INGO registration, personnel reporting and visa regulations

On 9 December 2024, the Government of Israel announced regulations addressing international non-governmental humanitarian organizations whose primary activities are conducted with Palestinian residents “for the purpose of assisting their welfare”, while excluding organizations primarily assisting Israeli citizens or residents (see para. 3.1). Specifically, the regulations:

- a. require all INGOs to undergo a detailed registration process with Israeli authorities, including regarding their donors, activities, partners, offices and employees (see paras. 4-7 of the regulation). Among the grounds for denying registration are previous support by the organization, in writing or orally, for international “legal proceedings against Israeli citizens in a foreign country or before an international court”, past engagement with boycotts concerning Israel, promoting “delegitimization campaigns against the State of Israel”, and failure to affirm the character of Israel as a “Jewish and democratic state” (see para. 7.1);
- b. require humanitarian organisations to submit the personal data of Palestinian staff, including names, contact details, and identification numbers (para. 5);
- c. authorize the denial or revocation of visas for INGO international staff on broad discretionary grounds, including on grounds similar to those for organizations discussed above, as well as that a person is a “terrorist operative” as defined by Israeli law, supports armed struggle against Israel, or has “ties” with terrorist organizations (para. 11).

The stated goal is to ensure safety and compliance with regulations. Responsibilities for INGO registration and visa approval will be transferred from the Ministry of Welfare and Social Affairs to an inter-ministerial team. An organization or employee has a right to submit written arguments within seven days of being notified and given reasons, unless there is an immediate risk to public safety or state security, in which case the opportunity to respond shall be granted as soon as possible after the decision (see paras. 8.2 and 8.3 of the regulation). Where an organization is deregistered, or an employee refused, they must leave the West Bank, Gaza and Israel within 60 days (para. 8.4). In March 2025, Israeli authorities announced that all INGOs operating in the occupied Palestinian territory must re-register under newly issued regulations. A grace period was initially set, requiring compliance by 9 September 2025. However, recent developments indicate that this grace period may be rescinded and remains unclear. A challenge to the regulations brought by humanitarian actors was rejected by the Israeli High Court of Justice.

Concerns about the registration criteria

We are deeply concerned that these measures may unjustifiably impede the legitimate humanitarian activities (including human rights protection work) of INGOs, including human rights defenders in Israel and the occupied Palestinian territories,

particularly in a time of humanitarian emergency in Gaza. The regulations appear to permit registration to be denied for the peaceful exercise of the right to freedom of expression and association under articles 19 and 22 of the ICCPR, as well as efforts to assist victims to exercise their right to effective remedies for violations of international law, including gross violations of human rights and humanitarian law and international crimes. Some of these measures are not necessary or proportionate restrictions on the rights affected. Under international law:

- Calls or actions for peaceful boycott can be a lawful exercise of freedom of expression and non-discriminatory (*Baldassi and Others v France* (2020), application n°15271/16, European Court of Human Rights).
- Support for international legal proceedings, such as before the International Court of Justice or International Criminal Court, are legitimate and protected activities under international law. In the present context, such proceedings are indeed designed to facilitate the legitimate humanitarian activities of INGOs, which are being unlawfully impeded by Israeli legal and operational measures in the occupied Palestinian territories, including denial of humanitarian relief and laws restricting UNRWA (OL ISR 3/3025), which are themselves contrary to international humanitarian law and the duty to cooperate with the United Nations and respect its privileges and immunities.
- Freedoms of association and expression may not be restricted on the basis that an organization or individuals associated with it disagree with the officially proclaimed political or ethno-religious character of State. Such rights precisely encompass criticism of such political structures.

The Special Rapporteur on the rights to freedom of peaceful assembly and of association has emphasized that “[t]he suspension and the involuntarily dissolution of an association are the severest types of restrictions on freedom of association. As a result, it should only be possible when there is a clear and imminent danger resulting in a flagrant violation of national law, in compliance with international human rights law. It should be strictly proportional to the legitimate aim pursued and used only when softer measures would be insufficient” (A/HRC/20/27, para. 75).

We are further concerned that these measures contravene the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms, also known as the UN Declaration on Human Rights Defenders. Of particular concern are articles 5, 6, and 16, which highlight the right to form, join and participate in non-governmental organizations, associations and groups and to communicate with non-governmental or intergovernmental organizations; to freely publish, impart or disseminate information and knowledge on all human rights and fundamental freedoms; and the important role that individuals, NGOs and relevant institutions have in protecting and promoting human rights.

We remind your Excellency’s Government that States have both negative and positive obligations to uphold the rights to peaceful assembly and association, which require not only refraining from undue interference but also taking proactive measures

to facilitate and protect these rights in compliance with international standards (A/HRC/17/27, para. 66; A/HRC/29/25/Add.1).

Concerns about the registration procedure and due process

We are further concerned that the transfer of registration authority from the Ministry of Welfare and Social Security to the Ministry of Diaspora and the Fight against Anti-Semitism risks disrupting an established framework that previously enabled relatively efficient cooperation with INGOs. The creation of an inter-ministerial team introduces additional complexity. While multi-stakeholder oversight can be constructive, the inclusion of counter-terrorism and national security entities risks prejudging the activities of INGOs, compromising impartiality, humanitarian objectives, and good faith. This inter-ministerial team appears to possess wide discretionary, centralized powers, resulting in a lack of legal certainty and risking politicized and discriminatory decisions. The reliance on majority rule and submission of written opinions by each member of the inter-ministerial team risks creating procedural delays, adding administrative burdens that could significantly hinder the operation and establishment of organizations.

The process appears to lack sufficiently detailed regulations governing registration decisions, the time frames for making decisions, and adequate mechanisms for appealing refusals or cancellations. We are concerned that there appears to be a lack of due process and the ability to effectively challenge adverse decisions. The right to respond to a proposed decision within seven days is far too short for organizations or employees to meaningfully prepare a defence, including to consult with legal representatives, gather evidence and verify the allegations. The decision-maker proposing the action is also the same entity that hears the challenge, thus lacking independence and impartiality.

The decision also introduces periodic re-registration, replacing the previous one-time model. This shift opens the door to arbitrary revocation, increasing administrative burdens and diverting resources from core humanitarian work.

We draw your attention to Human Rights Council resolution 22/6, which urges States to ensure that registration procedures for civil society organizations are transparent, accessible, non-discriminatory, expeditious, and inexpensive. These procedures should avoid unnecessary re-registration requirements and provide avenues for appeal in line with international human rights law (A/HRC/RES/22/6, para. 8). We further refer to the report of the Special Rapporteur on the right to freedom of peaceful assembly and of association, which states that where a registration license has been rejected, the organization “should have the opportunity to challenge the decision before an independent and impartial court” (A/HRC/20/27, para. 61).

Concerns about reporting on staff

In addition, we are concerned that the obligation to report on INGO personnel, in the context of occupation, armed conflict and serious violations of international law, could raise serious protection and reprisal concerns in certain contexts. Such a requirement could also undermine trust by Palestinian residents in the impartiality of INGOs, discourage engagement with them and jeopardize the security of staff. It may

be unlawful for INGOs to comply with these requirements where they are bound to comply with foreign state personal data protections laws and donor agreements and contractual obligations. It may also breach INGOs internal privacy policies. Disclosure could expose INGOs to legal liability or contractual breach, while non-disclosure risks triggering deregistration. This would impede their ability to effectively operate in Israel and the occupied Palestinian territory, with potentially severe consequences for the delivery of humanitarian assistance and the protection of affected populations.

Concerns about visas

The broad discretionary powers to deny or revoke visas of foreign employees risks arbitrary and discriminatory restrictions on INGO operations. Some of the grounds involve protected freedom of expression, as detailed above in relation to the grounds for denying registration to organisations. Additional grounds for employees raise further concerns. The definition of “terrorist operative” under Israeli law is vague and overbroad and captures conduct that is not genuinely terrorist according to best practice international standards. Most Palestinians in Gaza would have “ties” to a terrorist organization in a context where Hamas was the *de facto* authority there, but this does not mean that such individuals causally contribute in any way to the commission of unlawful terrorist violence as properly defined. Residents of occupied territory owe no duty of allegiance to an occupying power and should not be penalized for supporting the international legal right of “armed struggle”, in accordance with international humanitarian law, against an occupying power. We are also concerned at the lack of due process concerning visas, for the same reasons related to deregistration of organizations. We note that already humanitarian staff have reportedly been denied entry or re-entry, in some cases abruptly, with undermining program continuity and emergency response capacity.

Non-discrimination

We are further concerned that the regulations appear to disproportionately target organizations providing assistance for the welfare of Palestinian residents, in violation of the prohibition on discrimination and the right to equal protection under international human rights law. The rights to freedom of association and freedom of expression and other affected rights must be guaranteed to all individuals without discrimination, including on grounds of ethnicity, religion, political or other opinion, national or social origin (ICCPR, arts. 2(1) and 26; A/HRC/41/41, para. 13).

Obligations under humanitarian law

Finally, we emphasize Israel’s duty under international humanitarian law to allow and facilitate rapid and unimpeded passage of humanitarian relief for civilians in need, including food, medical supplies, medicines, hygiene kits, WASH items and shelter, which is impartial in character and conducted without any adverse distinction, subject to a right of control (ICRC Customary International Humanitarian Law, rule 55 and Fourth Geneva Convention, article 59). Arbitrary, unnecessary and disproportionate restrictions on INGOs would violate this obligation. We note that Israeli assertions that humanitarian organizations have significantly assisted Hamas or that Hamas has infiltrated them are not substantiated by evidence.

Conclusion

In sum, the regulations weaken the ability of INGOs to operate independently and impartially and to carry out their humanitarian and human rights work without interference or fear of reprisal. Framing humanitarian and related human rights protection advocacy as a threat to the State could exclude organizations and their personnel merely for reporting on the conditions they witness on the ground. We are concerned that this will force INGOs to choose between maintaining access to deliver life-saving assistance and upholding their mandates to promote respect for international law and protect vulnerable populations.

NGO Taxation Bill

In December 2024, a draft amendment to the Associations Law—commonly referred to as the NGO Taxation Bill—was introduced in the Israeli Knesset. The bill passed its preliminary reading in February 2025 and was subsequently referred to the Constitution, Law and Justice Committee for further deliberation. A revised version of the Bill was presented to the Constitution, Law and Justice Committee in July 2025. The first reading of the Bill is yet to take place. During the Bill’s presentation and deliberation before the Constitution, Law and Justice Committee on 5 May 2025, public statements by the members of the Knesset indicated that the legislation is intended to curb the influence of organisations critical of Israeli government policies—particularly those involved in documenting human rights abuses or engaging in legal advocacy in the occupied Palestinian territory. The explanatory memorandum states that the bill aims to “reduce the indirect influence of foreign governments and state entities on the State of Israel”, which it claims is manifested through financial support to Israeli non-profit associations acting as “agents of change” on behalf of these entities. In the Committee debate on 21 July 2025, criticisms were made of the large amounts of funding provided by European governments to advance “controversial political agendas”, as well as of support for “Boycott, Divestment, Sanctions”, petitions to the courts, and criticisms of Israel’s activities in the West Bank, immigration, citizenship and State identity issues.

The Bill addresses three broad pillars:

(1) *Restrictions on political activity linked to foreign state donations*

Associations receiving donations above a specified threshold (amount yet to be determined) from a foreign state entity must commit for three years to refrain from: participating in political demonstrations or organizing public meetings of political nature; publicly criticizing government or state policies; engaging in “election-related propaganda”; lobbying the Knesset; and conducting “election activity” as defined under relevant law. It is also under consideration to include prohibiting calls for boycott of Israel; acts delegitimizing the State of Israel; cooperation with designated terrorist organizations; and denial of Israel’s existence as a Jewish state.

Associations who make the commitments are excluded from the special tax, but if they violate the commitments they would face a 46 percent

punitive tax. Those who refuse commitments would face a 23 percent corporate tax on the relevant foreign donations. Additional financial penalties in an amount to be determined could be imposed at the discretion of the Register should it have reasonable grounds to believe that the association breached the duty to disclose funding from foreign state entities or acted contrary to its commitments.

(2) *Expanded grounds for dissolving an association status*

The bill amends article 49 of the Association Law, adding two new grounds for the District Court to dissolve association status: (1) publishing calls for boycott against the State of Israel or settlements, where there is a reasonable likelihood of effect; and (2) repeated financial penalties for non-compliance under the Bill.

(3) *Increased filing fee for Supreme Court petitions*

The Bill requires all non-profit associations receiving funding above a certain threshold from foreign state entities to pay an elevated filing fee (amount yet to be determined) in order to petition the High Court of Justice.

Concerns

We are concerned that the Bill appears to target civil society organizations who promote human rights, respect for international humanitarian law, accountability and rule of law. By imposing an arbitrary, substantial and punitive tax on foreign-funded non-profit organizations, the Bill would unjustifiably impair the right to freedom of association under article 22 of the ICCPR, and consequently impede the right to freedom of opinion and expression and the work of human rights defenders, including the right to effective remedies for violations of international human rights law (article 2(3) of the ICCPR), and accountability and reparation for violations of international humanitarian law (ICRC Customary International Humanitarian Law, chapters 42-44). By arbitrarily raising the cost for such organizations to access to justice in the Israeli courts, the Bill would further impede the right to effective remedies. The Bill is also likely to have a discriminatory impact on Palestinian organizations and could thus violate articles 2 and 26 of the ICCPR. Further, the Bill is likely to have a stigmatizing and delegitimizing effect on foreign-funded civil society organizations.

In accordance with article 13 of the Declaration on human rights defenders, everyone has the right, individually and in association with others, to solicit, receive and utilize resources for the express purpose of peacefully promoting and protecting human rights. As emphasized by the Special Rapporteur on the rights to freedom of peaceful assembly and of association, “the right to freedom of association includes not only the ability of individuals or legal entities to form and join an association but also to seek, receive and use resources – human, material and financial – from domestic, foreign and international sources” (A/HRC/23/39, para. 8). We underscore that taxation of donations to non-profit organizations can severely undermine their ability to carry out legitimate activities, including by jeopardising core operational budgets and staff salaries and causing the cancellation of projects. This can prevent the essential

assistance to beneficiaries of human rights work, thereby also infringing upon their rights as well as those of the organization and its personnel. Mere receipt of foreign donations does not imply that the organization is an “agent” of a foreign State or is not acting independently in fulfilling its own mission.

We are troubled that the Bill appears aimed at silencing or intimidating civil society and eroding civic and democratic space, particularly the work of Palestinian human rights defenders and Israeli organizations that support Palestinian rights but also numerous other causes, including women’s and children’s rights, and research and cultural activities. Civil society is a cornerstone of efforts to promote human rights, democracy, and the rule of law. In the occupied Palestinian territories, civil society organisations play a vital role in safeguarding and advancing human rights in a coercive environment marked by widespread violations of international human rights, humanitarian and criminal law. A vibrant democracy requires strong protection of the right to freedom of association and expression, including criticism of government policies and unpopular or minority views.

The exemption mechanism outlined in the Bill may disproportionately impact certain organizations, raising serious concerns regarding the potential for politicized, arbitrary, and discriminatory enforcement. The cumulative effect is a stratified civil society, where only politically aligned organisations are permitted to function effectively, while critical or independent voices are systematically silenced through legal, fiscal, and procedural means. It is telling in this respect that the Bill only addresses foreign State funding for organizations and does not cover foreign private donations, in a context in recent years where private donors (including anonymous ones) have contributed large amounts to right-wing and pro-government civil society organizations and media outlets. Such exclusion suggests that the Bill is genuinely concerned about shielding Israeli sovereignty from foreign influence but is targeting civil society activism with which the government disagrees.

Conclusion

We recall that associations and their members should enjoy the right to carry out their activities freely, which includes freedom of expression, carrying out actions that encourage public participation, and the freedom to seek, receive and administer funds freely, among others. In the case of associations that defend human rights and/or provide humanitarian assistance, no limitations should be imposed on the types of activities they carry out, as long as their activities are carried out in accordance with international human rights standards. States should not interfere with the structure and internal functioning of associations, including through the vetting of employees and undue financial restrictions.

Further, the right to freedom of association protects the independent decision-making capacity of associations to determine their internal operating rules, including their statutes and other relevant documents. This right not only guarantees the ability to form associations, but also the ability of associations, once created, to carry out the activities for which they were created. In its collective dimension, the right to freedom of assembly and of association guarantees the ability to organize according to one’s own determinations and to act to achieve one’s goals. This implies that the authorities must refrain from interfering with the internal affairs of the associations. Furthermore, it

should be noted that associations also enjoy the right to privacy enshrined in article 17 of the International Covenant on Civil and Political Rights. Therefore, States should not have the ability to subject decisions of associations to approval, including the hiring of workers.

We express serious concern that these two measures seem to be part of a broader pattern of actions by Israeli authorities aimed at coercively suppressing legitimate criticism of State policies and obstructing efforts to hold the Israeli authorities and personnel accountable for gross violations of international human rights law and international crimes. As previously noted by Special Procedures mandate holders ([ISR 14/2025](#)), concerns were raised regarding the Bill for Protection of Israeli Public Figures from Activity of the International Criminal Court in The Hague against the State of Israel” (2024). This legislative initiative exemplifies an orchestrated campaign that not only seeks to silence human rights defenders and shrink civic space, but also to dismantle civil society and erode the very structures through which rights claims are made, violations exposed, and accountability pursued. We remind your Excellency’s Government that in accordance with articles 1 and 2 of the Declaration on human rights defenders, everyone has the right to promote and to strive for the protection and realization of human rights at the national and international levels and that each State has the responsibility to protect, promote and implement all human rights.

By characterising human rights advocacy and humanitarian work as threats to national security or sovereignty, these measures ultimately seek to enable the Israeli authorities to evade national and international scrutiny. They shield perpetrators from justice, perpetuate a cycle of impunity and undermines the rule of law, leaving victims without access to redress. The cumulative impact of these developments risks seriously compromising Israel’s compliance with its obligations under international law, particularly in relation to freedom of expression and association, the principle of non-discrimination, the protection of human rights defenders, the obligation to facilitate humanitarian access in situations of armed conflict and occupation, the right to an effective remedy, and accountability for gross violations of international law, including international crimes.

We recall the obligations of Israel, as a party to the ICCPR and the Geneva Conventions, to ensure that all individuals within its jurisdiction, including in the occupied Palestinian territories, enjoy their rights without discrimination, including as set out by the International Court of Justice in its Advisory Opinions of 2004 and 2024.

As it is our responsibility, under the mandates provided to us by the Human Rights Council, to seek to clarify all cases brought to our attention, we would be grateful for your observations on the following matters:

1. Please provide any additional information or comment you may have on the INGO registration and visa regulations and the INGO Taxation Bill.
2. Please explain the legal basis and stated purpose of the new registration and visa regulations, and how they comply with Israel’s obligations under international human rights and humanitarian law, particularly freedoms of association and expression, non-discrimination, the right to effective remedies, and the duty to facilitate humanitarian relief.

3. Please clarify the compatibility of the NGO Taxation Bill with articles 22 and 26 of the ICCPR, including how the tax on foreign funding and court access restrictions comply with international human rights and humanitarian law, particularly freedoms of association and expression, non-discrimination, the right to effective remedies, and the duty to facilitate humanitarian relief.
4. Please provide information on the safeguards in place to ensure that decisions related to NGO registration, visa issuance, and foreign funding are not applied in an arbitrary or discriminatory manner, and that due process and effective judicial review are available.
5. Please outline what steps your Excellency's Government is taking to ensure that civil society, including international and Palestinian NGOs, human rights defenders, and humanitarian actors, can operate freely and without fear of reprisals or obstruction.

This communication, as a comment on pending or recently adopted legislation, regulations or policies, and any response received from your Excellency's Government will be made public via the communications reporting [website](#) after 48 hours. They will also subsequently be made available in the usual report to be presented to the Human Rights Council.

Please be informed that a copy of this letter has also been sent to the State of Palestine.

Please accept, Excellency, the assurances of our highest consideration.

Ben Saul

Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism

Irene Khan

Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression

Gina Romero

Special Rapporteur on the rights to freedom of peaceful assembly and of association

Mary Lawlor

Special Rapporteur on the situation of human rights defenders

George Katrougalos

Independent expert on the promotion of a democratic and equitable international order

Francesca Albanese

Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967