
TOURING ISRAELI SETTLEMENTS: BUSINESS AND PLEASURE FOR THE ECONOMY OF OCCUPATION

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Tourism under Occupation: A Tale of Two Industries

Tourism to Palestinian and Syrian lands (namely the West Bank, East Jerusalem, and the Golan Heights) is a key incentive, if not a deciding factor, for international tourists when choosing Ben Gurion Airport as their destination. Rich with cultural heritage, historical landmarks, and religious sites, these areas become particularly attractive for specific traveling demographics. According to a 2015 inbound tourism survey by the Israeli Ministry of Tourism, 22% of tourists listed pilgrimage as the prime purpose of their visit, suggesting that East Jerusalem and Bethlehem were critical destinations.¹ A 2014 survey by the same ministry indicated that nearly 40% of touristic sites frequented by international visitors were located in the occupied Palestinian territory (oPt).²

1 Statistics, Research and Knowledge Management Department, "[Tourism to Israel: Statistical Report 2015](#)" (Hebrew), Ministry of Tourism, www.gov.il, accessed 19 August 2017.

2 Cited in Makhul, Manar, "Staged Authenticity: The Israeli 'Annexation' of Palestinian Religious Tourism in the 1967 Occupied Territory."

In a characteristic display of audacity, Israeli tourism officials claim that their campaigns to increase Christian tourism benefit both Israel and the West Bank. According to Oren Drori, senior deputy director of Israel's Tourism Ministry, "There's a sense of competition, but it's healthy and good... When it rains, it rains on everyone."³ The reality, however, is more akin to a downpour for the occupier and a drought for the occupied.

From the onset of its 1967 military occupation, Israel recognized the substantial market potential of tourism to the oPt and pursued a dual strategy for its aggressive exploitation, heavily investing in Israeli tourist enterprises beyond the Green Line while simultaneously restricting and actively de-developing the Palestinian tourism industry. As is the case in other sectors, the accumulation of profit by Israeli and multinational corporations was and is contingent upon strangling Palestinian

Alternative Tourism Journal, Alternative Tourism Group, 2016, p. 25.

3 Sanders, Edmund, "[This Holy Land battle focuses on tourists' wallets.](#)" Los Angeles Times, 20 December 2011. Accessed 19 August 2017.

tourism and diverting all touristic movement away from Palestinian neighborhoods, villages, and cities, both within and beyond the Green Line. Although the situation in Gaza will not be discussed in this report, it should be noted that Israel's illegal blockade and repeated brutal military assaults have rendered Gaza's tourism sector virtually non-existent. This flash-report will provide an account of both facets of tourism under occupation before examining the role of private digital tourism corporations in promoting tourism to settlements and normalizing their illegal presence on occupied Palestinian and Syrian land.

Best of Both Worlds: The Israeli Tourism Industry

Ever since Israel's establishment in 1948, tourism has been one of the most lucrative industries in the Israeli market, securing major sources of income for Israel. With some of the world's best known religious, historical, and cultural sites under its full control, Israel attracts millions of tourists annually.⁴ This is achieved despite political unrest inflicted by Israel within its borders and surrounding Arab region.⁵

4 In 2016, a total of 2.9 million tourists entered Ben Gurion Airport, an increase of 3.6%, compared with 2015. "[Tourism to Israel up 3.6% in 2016](#)". Globes [online], 9 January 2017.

5 According to the Israeli Minister of Tourism, "the increase in the volume of tourism took place concurrently with the security situation in the Middle East, with many countries in the region experiencing a drop in tourism." The Ministry of Tourism claims to be unsurprised, and "attributes the increase to a change in marketing strategies and a higher marketing budget." Ibid.

Also see Ministry of Tourism, "[Budget Proposal for Fiscal Year 2017-2018](#)" (Hebrew). Ministry

In 2015, Israel's tourism-generated income reached a total of USD 5.3 billion, while a total of 3,069,800 tourists visited Israel and the occupied Palestinian territory in 2016 (a slight 1.2% decrease from the previous year's figure of 3,108,600).⁶ In 2017, April registered an unprecedented peak in tourist arrivals, with the expectation that 3.3 million tourists will land in Israel in 2017.⁷

The Israeli tourism sector enjoys major investments, both private and public. Private investments in the sector are continually growing, reaching record levels over the past few years.⁸ According to the Israeli Minister of Tourism, Yariv Levin, increased travel to Israel (and the Palestinian territory under its control) is attributed to the government's significant investment in targeted marketing initiatives and outreach to "new markets."⁹ And as the annual budget of the Israeli Ministry of Tourism reveals, governmental investment in tourism for 2017 was estimated at NIS 328 million in expenses, in addition to NIS 629 million allocated specifically to the "development of the sector."¹⁰

of Finance, www.gov.il, p. 19-17. Accessed 19 August 2017.

6 Central Bureau of Statistics, "[Table E/7.- Tourist Arrivals and Day Visits, By Country of Citizenship](#)", www.gov.il. Accessed 19 August 2017.

7 Central Bureau of Statistics, "[Table 23 - Income from Tourism and Expenditure of Israelis Departing Abroad \(1\)](#)", www.gov.il. Accessed 19 August 2017.

8 Avramovich, Lee, "[A jump in tourism to Israel: How much is it worth?](#)" (Hebrew), 13 June 2017. Accessed 19 August 2017.

9 Central Bureau of Statistics, "[Table 23 - Income from Tourism and Expenditure of Israelis Departing Abroad \(1\)](#)", www.gov.il. Accessed 19 August 2017.

10 Also see Ministry of Tourism, "[Budget](#)

To further enhance the tourism industry in Israeli settlements, governmental financial programs and investment plans have been adopted and implemented. On 19 June 2016, the Israeli government adopted Resolution No. 1561, titled “Special financial aid for Judea and Samaria”.¹¹ Following this resolution, the Ministry of Tourism designated NIS 5 million to developing the infrastructure of public tourism in the occupied West Bank, extended consultation services to corporate and public stakeholders in the tourism industry in the occupied West Bank, designated half a million NIS to marketing activities for the encouragement of local tourism to the occupied West Bank and authorized an administrative grant of 20% of its national investment plan to hotel chains and inns in the occupied West Bank.

As stated by the decision’s architect, Minister of Tourism Yariv Levin: “After years of trying, for the first time today, the [Israeli] Ministry of Tourism will financially support the establishment of hotels and motels in Judea and Samaria. Over the past few years, we have been witnessing the development of tourism in this region, many attractions were cultivated and a need to incentivize hotels has risen.”¹²

[Proposal for Fiscal Year 2017-2018.](#)” (Hebrew) Ministry of Finance, www.gov.il, p. 17. Accessed 19 August 2017.

11 Prime Minister’s Office, “[Government Resolution 1561: Special Assistance for the Year of 2016 to Judea and Samaria](#)” (Hebrew), www.pmo.gov.il, 19 June 2016. Accessed 19 August 2017. Decision is saved on file with Who Profits.

12 “[The Government decided: As part of assistance to Judea and Samaria - Ministry of Tourism will support the creation of hotels.](#)” (Hebrew) Rotters: Israel’s Forums Community, www.rotters.net, 19 June 2016. Accessed 19 August 2017.

“Tourists but not Profits”: The Strangulation of the Palestinian Tourism Industry

The profit figures of the Israeli tourism industry alone reveal only a fraction of the economic injustice perpetrated against the occupied Palestinian population in the arena of tourism. The full picture is one of staggering economic, political, and cultural losses.

In 1966, income from tourism and related services accounted for roughly 13% of the Gross Domestic Product of the West Bank.¹³ By contrast, in 2010, tourism contributed only **0.6%** of the Palestinian GDP, making it one of the smallest sectors of the Palestinian economy.¹⁴ The period between 1967 and 1994 witnessed a decrease of 55% in the number of licensed Palestinian tour guides.¹⁵ Between 1976 and 1994, a period in which the entire Palestinian territory was under the direct administration of the Israeli army, no hotels were built in Palestinian areas in the oPt.¹⁶ As the former Palestinian Minister of Tourism Kholoud Daibes told a Los Angeles Times journalist, “We have more sites on our side, and Israel is using them to develop their own tourism, leaving us with a smaller piece of the pie.” According to Daibes, Israel collects 90% of pilgrim-related revenues.¹⁷

13 Hazboun, Samir, “[Needed: A Modern Infrastructure.](#)” Palestine-Israel Journal, 1(1), Peace Economics, 1994.

14 Shir Hever & Connie Hackbarth, “Lost Revenue from Tourism to the Palestinian Economy.” [Alternative Tourism Journal](#), Alternative Tourism Group, 2014.

15 Ibid.

16 Ibid.

17 Sanders, Edmund, “[This Holy Land battle focuses on tourists’ wallets.](#)” Los Angeles Times, 20 December 2011. Accessed 19 August 2017.

In the same article, Nabil Giacaman, co-owner of a souvenir shop in downtown Bethlehem, explained that many tourists arrive to the city, but are taken directly to the Nativity Church and back to the bus by Israeli operators, spending little time, and consequently little money, in local businesses. “We have tourists,” he said, “but not profits.”¹⁸

The channeling of touristic movement into Israeli controlled and populated areas and away from Palestinian-majority areas (especially in Areas A and B in the West Bank) functions as a calculated Israeli policy of Palestinian de-development. In April 2017, the Ministry of Interior’s Population and Immigration Authority sent an official letter¹⁹ to several tourist agencies instructing them to not take foreign visitors to the West Bank.²⁰ According to the letter, unless accompanied by a form stating that tourist groups would not enter the West Bank, requests to invite a tour group to Israel would not be processed. The directive specifically targeted groups entering the Palestinian city of Bethlehem, where many popular religious sites are located. As part of the efforts to de-develop the city’s local tourism industry, the request also urged tourist agencies to refrain from booking overnight visits for their clients and tourist groups there.²¹

18 Amjad Alqasis & Dafer Kassis, “Status of Tourism Legislation in Palestine.” [Alternative Tourism Journal](#), Alternative Tourism Group, 2015.

19 Official letter is saved on file with Who Profits.

20 Melnitcki, Gili, “Israel bans tour groups from staying in West Bank, then backtracks.” [Haaretz](#), 24 April 2017. Accessed 19 August 2017.

21 According to the Israeli Immigration Authority the letter was written out of security

Article X of the Paris Protocol, the economic annex of the Oslo Accords, was designed to regulate tourism between Israel and the Palestinian Authority. Under the Paris Protocol, the PA was to establish a Tourism Authori-



The letter from the Interior Ministry’s Population and Immigration Authority.

ty with the powers of regulating, licensing, classifying and supervising tourist services, sites, and industries in the oPt. It was further agreed that tourist entities licensed by one side would be “allowed to enter and proceed on their tour within the area under the jurisdiction of the other side” and “enjoy equal access to tourism-related facilities and amenities in border points of exit and entry.” In

reasons and it is currently on hold and is not operational. <http://www.themarker.com/consumer/tourism/1.4041164>

reality, Israel enjoys full access while Palestinians suffer severe restrictions on freedom of movement. Israeli tour operators can proceed on their tours into occupied territory while their Palestinian counterparts exercise zero control of border crossings and face extreme policing and severe restrictions if they wish to move between the West Bank and East Jerusalem or to enter Israel. The forced economic integration codified in the Paris Protocol, which imposes the Israeli currency on the Palestinian economy, also benefits the Israeli economy at the expense of the Palestinian one. A Palestinian economy not subordinated to the Israeli Shekel would likely have a lower exchange rate and thus be able to offer lower prices to tourists.²²

Since all entry points to the oPt are controlled by Israel, which also has full control over issuing tourist visas, Palestinian agencies cannot guarantee that their visa requests will be met.²³ Moreover, since 1967, Israel's occupying power has issued at least 15 military orders pertaining to tourism. According to Hazboun (1994), "As a result of having quality standards raised, but access to funding sources denied, many [Palestinian] tourism firms were confronted with serious problems, such as the often insurmountable challenge of unequal competition with Israeli firms, or demotion to lower tourist grades."²⁴ The agreements concerning licensing powers have been violated and undermined. According to Alqasis and Kassis (2015), "42 permits were granted in 2005, the only time such per-

mits were granted. Today, only 25 of those 42 are still operational, compared to 8,000 Israeli guides."²⁵ This means that 0.3% or less of licensed tour guides permitted to lead tours in Israel and the oPt are Palestinians from the oPt.²⁶ Israel refuses to issue replacements for expired licenses. Israel has also violated border-crossing agreements with the PA, raising fees but leaving the Palestinian share unchanged while pocketing the difference.²⁷

Palestinian tour guides also face discrimination at the Allenby Bridge border crossing between Jordan and the West Bank and are prevented from meeting tourists at the gate at Ben Gurion airport, a privilege extended to their Israeli counterparts.²⁸

The tourism sector is also adversely affected by the broader facts of life under prolonged military occupation. For example, discriminatory zoning plans and building permit restrictions in occupied East Jerusalem contribute to funneling tourists to Jewish areas, both in West Jerusalem and in East Jerusalem settlements. According to Hever & Hackbarth (2014), in 2011, hotel revenue from tourists in Jerusalem was USD 307.1 million, and accounted for 28.75% of all hotel revenue from tourism in Israel.²⁹ This means that the severe restrictions placed on Palestinian commercial construction in East Jerusalem likely lead to major financial losses, effectively depriving the city's Palestinian residents of their rightful share of hotel-related revenue. Israel's An-

22 Hever & Hackbarth, 2014.

23 Alqasis & Kassis, 2015.

24 Hazboun, 1994.

25 Alqasis & Kassis, p. 19.

26 Ibid, p. 20.

27 Hever & Hackbarth, 2014.

28 Ibid.

29 Ibid.

nexation Wall and checkpoints apparatus has also dealt a major blow to Palestinian tourism, especially in Bethlehem, the most popular tourist destination in Area A. Moreover, the degradation of the natural environment as a



A sign at Qalandia checkpoint. Though addressed to Israeli citizens, the message to foreign visitors is clear: dangerous, stay away. Photographed by Who Profits, August 2017.

result of the occupation (e.g. the [impact of Israeli waste management facilities being relocated to the oPt](#) or the [pollution](#) on the coast of Gaza) also negatively impacts tourism.

Finally, as one researcher notes, cultural rights are also a pillar of human rights, and the “systematic obliteration, Judaization, annexation and confiscation of Palestinian tour-

ist sites and monuments... deeply affected the Palestinian identity and cultural rights.”³⁰

Although it is impossible to estimate precisely the Palestinian economy’s financial losses as a result of the economic strangulation of its tourism industry, even conservative estimations are striking. A 2011 report by the Palestinian Ministry of National Economy and the Applied Research Institute of Jerusalem found that the Palestinian economy loses USD 144 million annually in the Dead Sea area alone as a result of Israeli prohibitions and impediments to tourism-generated income. Elsewhere, Palestinian Ministry of Tourism adviser Fadi Kattan estimated that Palestinian tourism loses USD 1.4 billion in revenues on an annual basis.³¹

Tourist Trap: Digital Tourism and Deceptive Advertising

In addition to the heavy financial support of the Israeli government, private investment and corporate actors also foster the Israeli industry of tourism. With emerging markets of digital tourism and online booking platforms, more Israeli and multinational corporations have been reaping enormous profits from tourism in the oPt, strengthening Israel’s illegal hold over Palestinian and Syrian populations, economy, and land.

In its 2016 National Investment Plan in tourism, Israel stressed the economic and political importance of digital marketing through

30 Kassis, Rami, “Tourism and human rights in Palestine.” [Articles](#), Alternative Tourism Group.

31 Reuters Staff, “[Israeli settlements squeezing Palestinian tourism, officials say.](#)” Reuters, 12 December 2014. Accessed 19 August 2017.

“cooperation with digital tourism agents in success-dependent agreements.”³² According to the Ministry of Tourism, “these websites are paid according to results, not as a result of advertising.”³³ As the Ministry of Tourism figures show, a trend toward independent online bookings has been replacing tourism through booking agencies. A majority (60%) of tourists are now traveling independently to Israel and purchasing services from an online travel agency.³⁴ The Ministry of Tourism has endorsed this trend by investing NIS 18.5 million in cooperation with major online travel companies, such as TripAdvisor, Expedia, and Odigeo Edreams.

As is the case with other Israeli sectors, the abovementioned Israeli financial development of the tourism sector in the occupied Palestinian territory is governed by the Encouragement of Capital Investments Law 1959 (hereinafter: the Investments Law).³⁵ Under the Investments Law, companies generally receive tax benefits as “benefited enterprises.” The laws encouraging capital investments do not currently apply to Israeli industries in the West Bank (excepting Jerusalem), as this territory was not officially annexed by Israel. Similar benefits have therefore been granted through government resolutions and admin-

32 Ministry of Tourism, “[Budget Proposal for Fiscal Year 2017-2018](#).” (Hebrew) Ministry of Finance, www.gov.il, p. 17. Accessed 19 August 2017.

33 “[Tourism to Israel up 3.6% in 2016](#)”. Globes [online], 9 January 2017.

34 Ibid.

35 Ministry of Tourism, “[Budget Proposal for Fiscal Year 2017-2018](#).” (Hebrew) Ministry of Finance, www.gov.il, p. 17. Accessed 19 August 2017.

istrative arrangements.³⁶

Since it is more complicated to apply tax benefits to an entire area in which Israeli law does not apply, the government instead promoted an amendment to the Income Tax Order, under which the benefits will be extended to Israeli individuals in the West Bank.³⁷ Amendment No. 226 – which stipulates that an Israeli resident of the West Bank, who is eligible for benefits under the Investments Law, will receive similar income tax benefits – passed its final reading in the Knesset on 27 June 2016.³⁸ By providing financial incentives and tax abatement to the settlement enterprise, the amendment constitutes a “financial annexation” of the occupied territory, supporting the development of many sectors, including tourism, in settlements in the West Bank, and incentivizing tax benefited private investments.

“In Israel” – the Mislabeling of Settlement Tourism

In this flash-report, Who Profits aims to expose the corporate involvement of the digital tourism industry in Israeli settlements. Digital tourism to Israeli settlements is carried out by large-scale multinational companies that operate online booking sites. As stated above, Israel has been financially supporting online booking companies on the basis of marketing “success.” In other words, and for our purposes

36 The Social Guard, “[Proposed Amendment to the Income Tax Order \(No. 226\)](#)” (Hebrew), hamishmar.org.il, 28 August 2016. Accessed 19 August 2017.

37 Ibid.

38 The Knesset, “[Amendment to the Income Tax Order No. 226 \(2016\)](#)” (Hebrew), knesset.gov.il. Accessed 19 August 2017.

es, the bigger the tourist influx to the West Bank is, the higher the financial reward granted by Israel.

By promoting and advertising listings and properties in the occupied West Bank, these companies have been reaping massive amounts of profit and, in the process, strengthening the Israeli settlement enterprise and Israel's economy of occupation as a whole.

Since digital and online tourism is a consumer-based industry, it relies heavily on its reputation and on mass use. In this regard, "ethical travel" becomes a crucial principle. As shown below, many well-known booking companies list properties in occupied Palestinian and Syrian territory as "located in Israel." In cases where more accurate description was used, listings referred to the occupied Palestinian territory as "An Israeli settlement," a term that is vague at best and which could easily mislead uninformed consumers and conceal the legal and ethical implications entailed in booking properties located in illegal Israeli settlements.

Not only are these companies abetting Israel's violation of International Humanitarian Law (IHL) and International Human Rights Law (IHRL) by extending their services to settlers, but their advertising practices echo the mislabeling of settlement products as "Made in Israel." By employing tactics of deceptive advertising, companies violate basic principles of consumer protection laws to secure their profit. In response to such practices, a first step towards promoting ethical travel

could be taken by exposing the complicity of such companies in an illegal situation such as Israel's belligerent occupation of Palestinian and Syrian land.

Consumer Protection Law

Over the past decade, the European Union has increasingly recognized the importance of consumer protection in the digital market. According to a policy overview report published by the European Parliamentary Research Service, "Consumer protection in the digital single market is one of the main priorities of European policy makers," aspiring to meet the rights and needs of consumers "in a rapidly changing digital environment."³⁹

One of the key documents in this regard is Directive 2006/114/EC on misleading and comparative advertising, which became effective in December 2007. Article 2 of the Directive defines misleading advertising as "any advertising which in any way, including its presentation, deceives or is likely to deceive the persons to whom it is addressed or whom it reaches and which, by reason of its deceptive nature, is likely to affect their economic behaviour." The Directive empowers member states to enforce compliance and combat misleading advertising through legal provisions, granting them powers to "require the advertiser to furnish evidence as to the accuracy of factual claims in advertising" and to order the cessation of misleading advertising.⁴⁰

39 Valant, Jana, "[Consumer protection in the EU: Policy Overview](#)", European Parliamentary Research Service, European Parliament, www.europarl.europa.eu, September 2015. Accessed 19 August 2017.

40 "[Directive 2006/114/EC of the European](#)

Listings in occupied West Bank

Tekoa Lodge

131 Amos Street, Tekoa, 90908, Israel – [Show map](#) [Share](#) [Reserve](#)

[Available Rooms](#) [Facilities](#) [Good to Know](#) [The Fine Print](#) [See all verified reviews](#)



Set in quiet surroundings in Tekoa, Tekoa Lodge offers air-conditioned accommodation. The property is 4 km away from the Herodiyon National Park, known for its historic ruins.

Kalia Kibbutz Hotel


Kibbutz Kalia, Kalia, 90666, Israel – [Show map](#) [Share](#) [Reserve](#)

[Available Rooms](#) [Facilities](#) [Good to Know](#) [The Fine Print](#) [See all verified reviews](#)

Good 7.2/10
Score from 59 reviews

Very picturesque place at the Dead Sea.
Friendly staff, good food.
Quiet, peaceful surroundings.

YuriyBelostok, Israel



Kalia Kibbutz Hotel is surrounded by green plants and grounds with outdoor swimming pool. Located in the desert, it is a short drive from the beaches of the Dead Sea.

Screenshots provided by Mieke Zagt to Who Profits, February 2015.

There should be no doubt that the mislabeling of settlement goods, in this case tourist accommodations, deceptively deprives consumers of critical information likely to affect their economic behavior, and therefore constitutes a violation of consumer rights under EU frameworks.

In the United States, the Federal Trade Commission (FTC) has likewise established rules for “truth-in-advertising” that require that advertising be truthful and non-deceptive. Advertising that contains or omits information likely to mislead consumers acting reasonably under the circumstances and is material to the consumer’s decision to buy the advertised good or service is considered deceptive. The FTC is empowered to penalize companies that engage in misleading advertising practices by issuing cease and desist orders, civil penalties or consumer redress, and various informational remedies.⁴¹

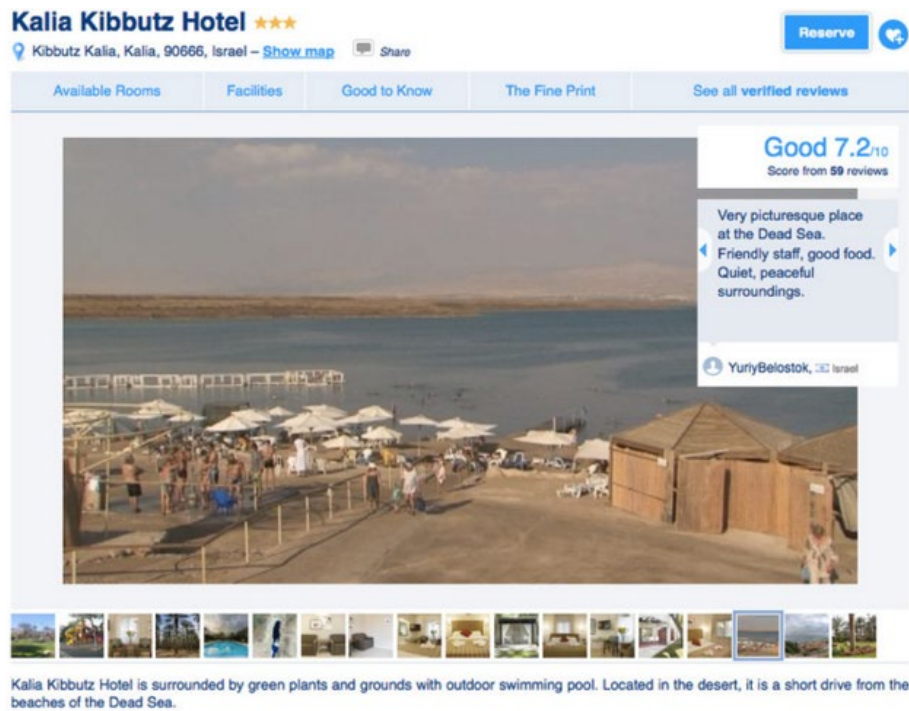
Corporate Complicity

⁴⁰ [Parliament and of the Council](#)” Official Journal of the European Union, L 376/21, 27 December 2006. Accessed 19 August 2017.

⁴¹ Federal Trade Commission, “[Advertising FAQ’s: A Guide for Small Business](#)”, www.ftc.gov. Accessed 19 August 2017.

Booking.com

Booking.com is an online rental company. Through its website, the company promotes and rates accommodations and sites and enables tourists to book lodging and travel res-



A screenshot provided by Who Profits, July 2017

ervations.

Incorporated in the Netherlands in 1997, Booking.com was founded by the merger of Bookings.nl (founded by Greet Jan Bruinsma) and Bookings online (founded by Sicco Alec Behrens, Marijn Muysers and Bas Lemmens).⁴² In July 2005, the company was acquired by The Priceline Group for USD 135 million, and later partnered with ActiveHotels.com, a

⁴² O’Neill, Sean, “[Why Priceline’s purchase of Booking.com was the most profitable travel deal of the 2000s](#)” TNooz, 2 October 2012. Accessed 19 August 2017.



A screenshot provided by Who Profits, August 2017

European online hotel reservation company.⁴³ Though owned by the US-based firm Priceline, the company remains headquartered in Amsterdam. Today, it is Europe’s most popular accommodations website.

The company’s website lists approximately 1.4 million properties in 225 countries and territories and books around 1.5 million reservations per day. The site is available in 40 languages.⁴⁴

43 Schaal, Dennis, “[How Booking.com turned the other OTAs into converts.](#)” Skift, 25 June 2012. Accessed 19 August 2017.

44 “[About Booking.com™](#),” [www.booking.com](#)

Among its promoted listings are properties located on occupied Palestinian and Syrian land. Properties in Israeli settlements in the West Bank are listed as located either in Israel or in “an Israeli settlement,” with no additional explanation provided, while those located in occupied East Jerusalem and Syrian Golan are listed exclusively as located in Israel, misinforming consumers that book either short term or long term rentals.

Who Profits research shows that the company’s policies are inconsistent, contradictory, and in all instances misleading in regards to properties in Area C of the West Bank. According to data collected in 2015, the compa-

ny listed properties located in settlements in Area C of the West Bank as “located in Israel.” For example, listings in the Kalia and Tekoa settlements show that in February 2015, the company promoted the sites of Kalia Kibbutz Hotel and Tekoa Lodge as located in Israel, not the occupied Palestinian territory.⁴⁵

However, searches conducted in February 2017 showed that Booking.com made changes to properties in West Bank settlements, listing them as located in “an Israeli settlement.” The Kalia Kibbutz Hotel listing, for instance, was changed to “Kalia, Israeli settlement.” According to an Electronic Intifada article by Mieke Zagt, “The change was more than likely made in response to European Union guidelines.”⁴⁶ The EU has cautioned European businesses regarding the legal, financial and reputational repercussions they could expose themselves to in dealings with Israeli settlements. In addition, the Netherlands, where Booking.com is headquartered, maintains a longstanding policy of discouraging business ties with Israeli settlements.⁴⁷

Although the February 2017 listing is arguably less deceitful than its predecessor, it remains vague at best, and implies no legal or ethical responsibility, not to mention the fact that

“Israeli Settlement” hardly constitutes a jurisdiction in the way that “France” or “Chile” or “Occupied Palestinian Territory” do. For consumers unfamiliar with the geo-political realities of the area, the phrase “Israeli settlement” does not necessarily suggest that the hotel is situated illegally on occupied Palestinian land. It does not inform tourists that Kalia is only accessible to Israelis and internationals, and Palestinians are banned from entering it without a special permit. Moreover, the very fact that Booking.com extends its promotion and services to illegal settlements, thus facilitating tourism, cannot be circumvented through “more accurate” geographic listings.

The Kalia and Tekoa sites are only two listings among many others. An internet search conducted by Who Profits in August 2017 found that Booking.com offered at least 9 properties in 6 different settlements in Area C. Interestingly, some of the properties were listed as “Israel” while others were listed as “Israeli settlement.” In this iteration, Kalia Kibbutz Hotel was listed as located in “Kalia, Israel,” but the listing’s description stated, “Located in an Israeli settlement.” These findings make clear that Booking.com fails in all instances to give consumers sufficient and accurate information, leaving them with misimpressions about the properties in question.

Listings in occupied East Jerusalem and Syrian Golan

Unlike sites in West Bank settlements, properties in East Jerusalem and the Golan remain listed and marketed exclusively as “located in Israel.” In June 2017, Who Profits document-

45 Zagt, Mieke, “[Booking.com offers hotel rooms in Israel’s illegal settlements.](#)” The Electronic Intifada, 24 February 2015. Accessed 19 August 2017.

46 Zagt, Mieke, “[How Booking.com is aiding Israel’s war crimes.](#)” The Electronic Intifada, 22 February 2017. Accessed 19 August 2017.

47 European Council on Foreign Relations, “[EU member state business advisories on Israeli settlements.](#)” www.ecfr.eu, 2 November 2016. Accessed 19 August 2017.

ed dozens of such listings on the company's website.

Booking's Double Standards

In March 2014, Booking.com sent a request to Ukrainian and Crimean Hotels to clarify if they have connections to Viktor Yanukovych and 17 other Ukrainians upon whom the European Union had imposed sanctions, whereby EU companies are prohibited from carrying out any business with those sanctioned individuals. Anoeska Van Leeuwen, a representative of Booking.com, was quoted in *The Moscow Times* saying that "as a Dutch company, we fall under the trade restrictions of the EU."⁴⁸

Booking.com is quick to respond and comply when trade restrictions are imposed on political figures perceived as hostile to the West. Yet, it appears untroubled by its role in abetting war crimes when those are perpetrated by Israel.

Airbnb

Airbnb is an online vacation rental company, an e-commerce marketplace built on the concept of 'trusted community,' where people can list, find and book accommodations through the internet. The company, headquartered in San Francisco, California, was founded in August 2008 by Joe Gebbia, Nathan Blecharczyk and current Airbnb CEO Brian Chesky. Nowadays, Airbnb is being used in more than 34,000 cities and over 190 countries, including Israel. In the Israeli context,

48 Kulchitskaya, Diana, "[Booking.Com Investigates Hotels for Links to Sanctioned Ukrainians](#)". *The Moscow Times*, 20 March 2014. Accessed 19 August 2017.

users can rent and book rooms, apartments, houses, or villas not only within the Green Line, but also in illegal settlements in the occupied Palestinian and Syrian territories. They can do so without being informed of the legal and ethical implications of such actions.

Advertising accommodations in occupied territories

The company has listed five standards for the use of its platform and assumes responsibility for their enforcement: Safety, Security, Fairness, Authenticity, and Reliability. In open disregard of its own stated standards, Airbnb presents accommodations located in Israeli settlements in the West Bank as located "in Israel." Not only is the company profiting and enabling settlers to profit from houses located in illegally occupied territory, but it is also misleading the consumers by regarding the occupied Palestinian territory of the West Bank and East Jerusalem and the occupied Syrian Golan as "Israel proper."

In this section, case studies of Airbnb's listings will be presented, depicting real estate owned by settlers in the West Bank, East Jerusalem, and the Syrian Golan. The methods of advertising differ from one user to the other, but they all share one thing: all descriptions mislead consumers about the fact that these accommodations are located in illegal settlements.

Listing 1: Occupied Syrian Golan

The listing presented as the "Assaf Boutique Winery and Cabins" in Kidmat Tzvi is located in the occupied Syrian Golan Heights. The

listing is described as being located within a Wine Village in the Golan Heights that included the winery itself, a visiting centre, and a coffee shop. The price of this accommodation is USD 334 per night.⁴⁹

The listing includes much information concerning the property, yet fails to mention that the Assaf Boutique Winery in Kidmat Tzvi, founded in 2004, is located in a settlement built on Syrian territory that was occupied by Israel during the 1967 war and illegally annexed. As shown in a Who Profits 2011 report on the Israeli wine Industry, all grapes used in wines produced in the Golan Heights, including those of Assaf Boutique, source from vineyards in occupied Syrian land.⁵⁰

As this case clearly shows, the misleading representation allows the leasers and subsequently Airbnb to gain more profit at the expense of Syrian communities and resources. More often than not, consumers do not question these details as Airbnb is built upon the idea of a ‘trusted community’ with transparency of information as their tenet in each listing.⁵¹

Listing 2: East Jerusalem

“Luxury in the old city” in occupied East Jerusalem is presented as Jerusalem-Israel and rented for USD 160 per night. The description of the accommodation is mainly focused on the

religious attractions of the city.⁵² As previously mentioned, of over three millions tourists who visited Israel in 2015, 22% claimed to come for religious purposes. This does not include visitors interested in religious attractions, but only those who announced that their visit is made primarily for religious purposes.⁵³

Other examples of religious attractions being used to boost Airbnb’s advertisement of housing units can be found in properties located in the Jewish Quarter in East Jerusalem. One of the houses, described as “an apartment in the Jewish quarter with a view to the Temple Mount and to the Kotel [the Western Wall],” is rented for USD 1114.28 per night. Like the aforementioned religious-oriented advertisement, this unit also uses religious touristic attractions to promote itself, and the market value of its proximity to these religious sites is reflected in its price.

Who Profits research revealed that, as these listings demonstrate, all Christian religious sites located in the 1967 occupied Palestinian territory of East Jerusalem are regarded under Airbnb’s geographic classification as sites in Israel.⁵⁴

Listings in the occupied Jordan Valley and Dead Sea area

52 On file with Who Profits.

53 For further information regarding religious tourism in Israel see: Makhul, Manar, (In press) “Stages Authenticity: The Israeli ‘Annexation’ of Palestinian Religious Tourism in the 1967 Occupied Territory.” pp. 6-8, (Bethlehem: Alternative Tourism Group, 2016); Feldman, Jackie. “Abraham the Settler, Conflict and Christianity on the Road to Bethlehem.” *History and Memory* 23, no. 1 (2011): 62–95.

54 Makhul, 2016, p. 7.

49 On file with Who Profits.

50 Who Profits, “[Forbidden Fruit: The Israeli Wine Industry and the Occupation](#)”, [www.whoprofits.org](#), April 2011.

51 For more information regarding Airbnb as a trusted community see: “[About Us](#)”, [www.airbnb.com](#).

Airbnb offers guest units in settlements in the Jordan Valley and in the northern Dead Sea area and promotes them by highlighting the natural features of the occupied territory, failing to mention that the units are located in illegal Israeli settlements. Since the occupation of the West Bank in 1967, successive Israeli governments have established at least 37 settlements in the occupied Jordan Valley and northern Dead Sea area, while offering Israeli citizens residing in them subsidized utilities and housing costs and further tax benefits.⁵⁵ There are at least 11 checkpoints in the Jordan Valley and the Dead Sea area, restricting the daily movement of the Palestinian residents in the area, which is also part of the separation wall apparatus.⁵⁶

The State of Israel has been systematically exploiting the resources of the Jordan Valley and the northern Dead Sea area more intensively than elsewhere in the West Bank. It controls the area's major tourist sites and makes ample use of the occupied area's natural resources, including minerals, fertile land, and water sources for the benefit of Israeli settlers and for the Israeli state alone.⁵⁷ Air-

bnb also benefits from the abuse of natural resources by offering guest units in the area and promoting them as holiday units in touristic and historic sites. According to a 2011 study, overnight stays in Jericho in 2010 were substantially fewer than the number of visitors to the city, an average of less than one overnight stay for every ten visitors to the city.⁵⁸ This means that over 90% of hotel revenues are diverted away from the Palestinian city of Jericho, a significant share presumably going to nearby settlements, the same settlements that Airbnb and other platforms promote.

Over the years, Israel took control of large swaths of land in the Jordan Valley and northern Dead Sea area and continues to do so to this day.⁵⁹ 77% of this occupied land has been declared closed military zones, nature reserves, and state land.⁶⁰ Although the State of Israel had committed to allowing Palestinians free access to the Dead Sea, for bathing and for using the sea's natural resources⁶¹ - Israel prohibits Palestinians from entering these areas and from staying in them, even if they have been living there for generations.⁶²

Airbnb lists at least one housing unit in the

55 The UN Office for the Coordination of Humanitarian Affairs (OCHA), "[Humanitarian fact sheet on the Jordan Valley and Dead Sea area](#)", OCHA February 2012. In this fact sheet, OCHA warns that thousands of Palestinians in the Jordan Valley and the Dead Sea area face a high risk of forced displacement. Tax benefits stem from the area's designation as a 'national priority' area by the Israeli governments.

56 "[Eye on the Jordan Valley](#)" Ma'an Development Center & Jordan Valley Popular Committees, 2010, p. 12-13.

"[Movement Access & Restrictions](#)," Ma'an Development Center, Spotlight 3, 2011.

57 Kestler-DAmours, Jillian, "[In the Jordan](#)

[Valley, existence is resistance](#)", Al Jazeera 29 Jul 2011. Accessed 19 August 2017.

58 Hareuveni, Eyal, "[Dispossession and Exploitation: Israel's Policy in the Jordan Valley and Northern Dead Sea](#)." B'Tselem, May 2011; Boarini, Silvia, "[How Israel has secured the Jordan Valley](#)," Palestine Monitor, 31 January 2012.

59 "[Israeli Violations Against Palestinian Rights to Land and Housing: Statistical Report](#)," The Land Research Center – LRC, February 2013.

60 B'Tselem 2011; Boarini, 2012.

61 Ma'an Development Center & Jordan Valley Popular Committees, 2010, p. 12-13.

62 B'Tselem 2011; Boarini, 2012.

settlement of Kalia in the northern shore of the Dead Sea that is rented for USD 107. Kalia is described as a “Kibbutz” with a countryside atmosphere minutes away from the Dead Sea, with no mention of its status as an illegal Israeli settlement.⁶³

Kalia settlement is located in the occupied northern Dead Sea area, next to the Palestinian city of Jericho. The settlement’s location, “five-minutes away from the Dead Sea,” is used by the owner and by the company to promote the listing. Another promotion is related to the proximity of the settlement to the city of Jericho, which is considered another touristic site close to the unit in Kalia settlement.⁶⁴ Thus, the Israeli settlers and Airbnb benefit directly from the unit’s location on occupied land.

Who Profits had also traced three listings in Kfar Adumim settlement in the Jordan Valley that are rented for an average price of USD 130 per night.⁶⁵ Kfar Adumim is a settlement located near Wadi Qelt (Prat stream) in the north of the Judea Desert, and includes a swimming pool and walking trails.⁶⁶ Neither the owners of the listings nor the company mention the fact that Kfar Adumim is a settlement. Furthermore, the owners and the company use the occupied territory’s attributes to promote the listings, highlighting the settlement’s location as being mountainous with a view of the open desert, and even promoting some of the listings with photos of the des-

ert’s mountains.

Other listings in the occupied territory

Airbnb offers numerous guest units in the occupied territory, including the aforementioned listings. As the listings change based on the different dates, and new listings are constantly being published, Who Profits cannot indicate how many listings in Airbnb are located in occupied territory.

As of December 2016, using several different ranges of dates, Who Profits has documented listings in the Golan Heights settlements of Evnei Eitan, Odem, Ortal, El-Rum and Alonei Habashan. Who Profits has also documented listings in the West Bank settlements of Ariel, Ma’ale Adumim, Modi’in Ilit, Kiryat Arba, Kokhav Ya’akov, Givat Binyamin, Eli, Ofra, Talmon, Gush Etzion, Alei Zahav, Alfei Menashe, Alon Shvut, Almog, Almon (Atarot), Avnei Hefets, Barkan, Beit Arye, Beit El, Beit HaArava, Beit Horon, Beit Yatir (Mezadot Yehuda), Beitar Ilit, Beka’ot, Bruchin, Dolev, Efrata, El’azar, Elkana, Alon More, Einav, Gitit, Halamish, Har Adar, Har Gilo, Hashmona’im, Hemdat, Itamar, Kalia, Karnei Shomron, Kdumim, Kfar Adumim, Kfar Etzion, Kiryat Netafim, Ma’ale Amos, Ma’ale Efraim, Ma’ale Levona, Ma’ale Shomron, Mehola, Na’ale, Nahliel, Negohot, Nativ Hagdud, Neve Daniel, Nofim, Nokdim, Oranit, Psagot, Revava, Sanur, Shadmot Mehola, Shavei Shomron, Susya, Telem, Vered Yeriho, Yafit, Yakir, Yitav and Yitzhar.

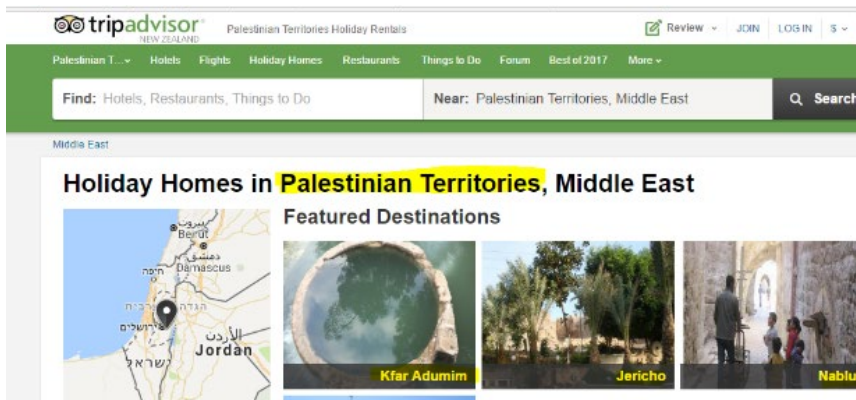
In addition, Who Profits has documented listings in the East Jerusalem settlement neighborhood of the French Hill. None of these ex-

63 On file with Who Profits.

64 On file with Who Profits.

65 On file with Who Profits.

66 [Kfar Adumim Website](#) (Hebrew). Accessed 19 August 2017.



The company is headquartered in the US and holds subsidiaries in Ireland (Airbnb Ireland) and in China (Airbnb Internet (Beijing) Co.).

Airbnb investors include Ashton Kutcher (\$319M Since 2010), Elad Gil (\$7.3M in 2010), Citigroup (\$1B in 2016) and Morgan Stanley (\$1B in 2016).

General Info:

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San Francisco, CA 94107

United States

Phone: 415 728 0000

Website: www.airbnb.com

amples inform potential consumers that they are located in settlements that are illegal under international law.

Economic structure

Airbnb charges 10% commission from hosts on every booking done through the company. In addition, the company charges 3% of the booking amount as transaction charges from travelers when the booking is confirmed. Airbnb projected revenues of US 850 million in 2015.⁶⁷ As of 2015, the average price per night of accommodation in Israel was NIS 445 (USD 115) with a total of NIS 124.5 million profit from Israel alone.⁶⁸

⁶⁷ <http://the-airbnb-analyst.com/>

⁶⁸ Harman, Danna, "[Airbnb Proves Big Hit](#)

Global presence:

The company states that it has listings in "Over 191 countries," while there are 197 recognized countries in the world and fully recognized 193 members of the United Nations.

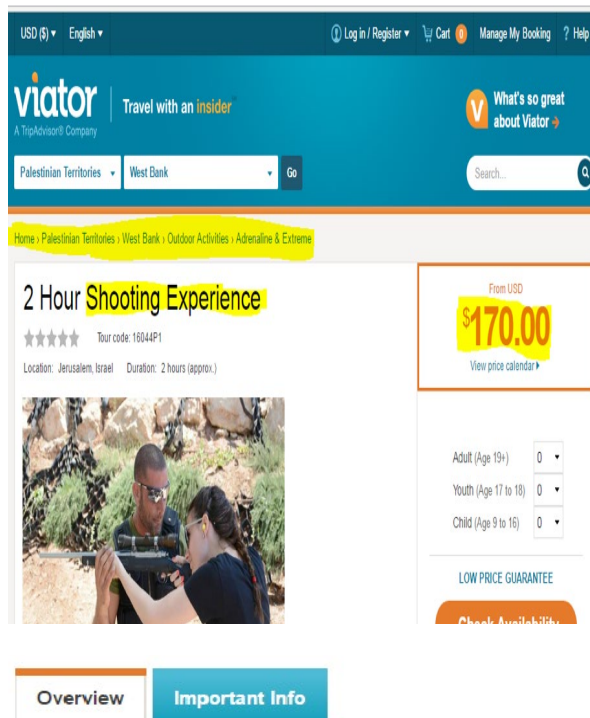
TripAdvisor

TripAdvisor Inc. is a US-based publicly traded company that owns and operates online travel brands and websites that offer various touristic services. Through TripAdvisor's websites, the company provides information regarding accommodation, activities, and attractions,

[with Israelis for Both Traveling and Hosting,](#)"

Haaretz, 14 September 2015. Accessed 19 August 2017.

including flights, restaurants, and vacation rentals in occupied Palestinian and Syrian territories. The branded websites include tripadvisor.com in the US as well as localized versions of the same website for 46 countries. These are offered in 28 languages. Through Tripadvisor.com, the company provides information about numerous hotels located in West Bank settlements, East Jerusalem settlement neighborhoods and settlements in the



Learn what it takes to be a counter-terror warrior. Learn the values of the Israeli Army in the 2 hour shooting program with supervised instructors who served in elite Israel Defense Forces. Perfect for celebrating any type of occasion. Caliber 3 adheres to all safety regulations stipulated by the Authorities. All instructors are licensed and certified by the Israeli Government.

Golan Heights.

According to TripAdvisor New Zealand, one of the four “holiday homes” in the “Palestinian Territories” is located in the Israeli settlement of Kfar Adumim. Kfar Adumim is listed on TripAdvisor alongside the Palestinian cities of Jericho, Nablus and Beit Sahour. In other

words, TripAdvisor refers to Kfar Adumim settlement as one of the Palestinian cities and thus misleads its users around the legal and ethical differences between Palestinian cities and illegal Israeli settlements.

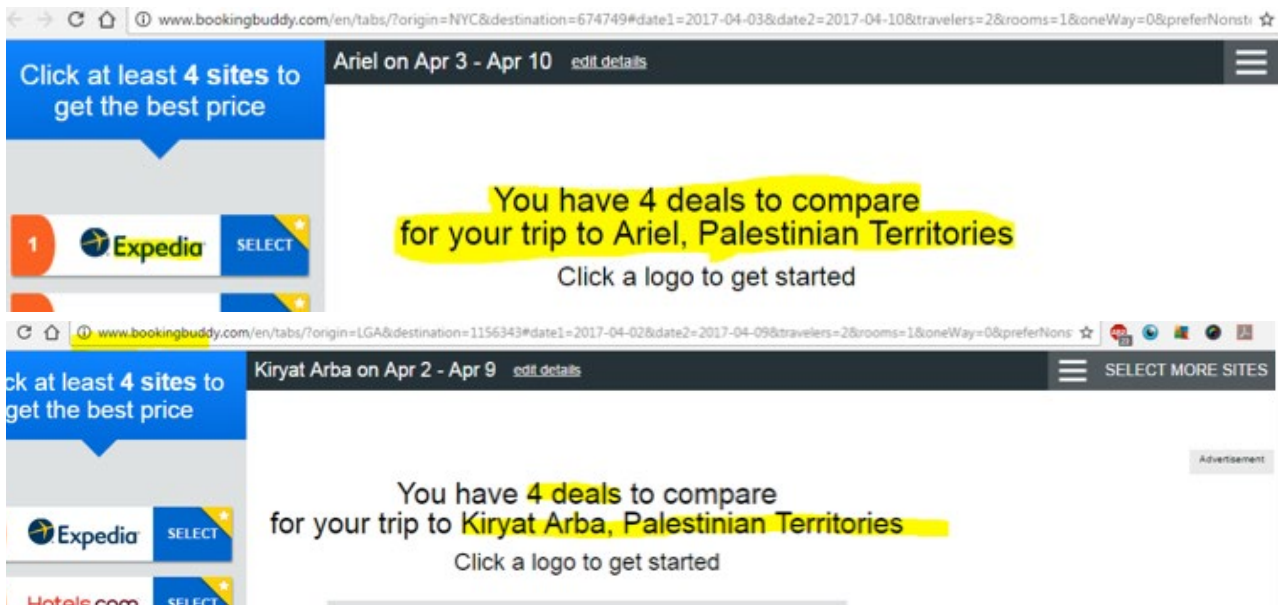
Who Profits Research Center found information and a booking option for hotels in East Jerusalem, in the West Bank settlements of Ariel, Kalia, Almog, Kfar Adumim and Kernei Shomron, and in the Golan Heights settlements of Ma’ale Gamla, Merom Golan, Odem, Kazerin, Ramot, Avnei Eitan, Givat Yoav, and Ein Gav.

Under the “Things to Do” option on TripAdvisor’s website, attractions were found in the Migdal Oz settlement and numerous Israeli tours in East Jerusalem.

As “Neighborhoods to See” in Jerusalem, according to the company’s website, one can find settlement neighborhoods in East Jerusalem such as the Jewish Quarter, Mount of Olives, and Ammunition Hill (Givat Hatachmoshet).

Through **Viator, Inc**, a fully owned subsidiary of TripAdvisor Inc., the company provides information and a booking option for tours and travel activities in Israeli settlements in occupied Palestinian and Syrian territory, thus promoting businesses in these settlements, and by extension the settlements themselves, as part of the State of Israel.

Under “Things to Do in the Palestinian Territories” on Viator’s website, one can find Jewish-oriented tours offered by settlers in the illegal settlements in the territory. In addition



to the tours, Viator offers other “attractions”. One such attraction found by Who Profits is a two-hours shooting session, supervised by settlers who previously served in the Israeli army. This specific session takes place in Gush Etzion cluster in the West Bank and offers the participants to learn “the values of the Israeli army” and to learn what it takes to become a “counter-terror warrior”.

Through **Bookingbuddy K.K.**, another fully-owned subsidiary of TripAdvisor, the company offers information about other websites that includes an option for booking hotels located in settlements in occupied territory. The settlements listed are mostly presented as part of the Palestinian territory. In some cases, hotels are presented as part of Israel, with no reference to their illegal status under international law. Hotels promoted via Bookingbuddy are located in the following West Bank settlements: Ariel, Kiryat Arba, and Kalia.

Through **Flipkey Inc.**, another fully-owned

subsidiary of TripAdvisor Inc., the company powers the vacation rental option on TripAdvisor.com website. The subsidiary also operates as an independent website. Its website offers vacation rentals in Kalia, the Golan Heights and settlement neighborhoods in East Jerusalem.

Through **Holiday Lettings Ltd.**, another fully owned subsidiary of TripAdvisor Inc., the company operates a website that offers holiday homes in the Israeli settlement of Had Ness, located in the occupied Syrian Golan Heights.

Through **Independent Traveler Inc.**, another subsidiary of TripAdvisor, the company operates the Familyvacationcritic.com website, which offers booking options for hotels located in the settlement of Ramot Naftali in the occupied Golan Heights.

General info:

TripAdvisor Inc. & TripAdvisor LLC:

400 1st Avenue, Needham, Massachusetts 02494, USA. General phone number of the company: 781-800-5000.

Worldwide Headquarters Location: 400 First Ave, Needham, MA 02494. Tel: +1-781-800-5000

EEA (Europe, Middle East and Africa) Headquarters: 7 Soho Square, London, W1D 3QB, U.K. Tel: +44-203-320-3253

APAC (Asia Pacific) Headquarters: 8 Cross Street, #26-01 PWC Building, Singapore 048424. Tel: +65-6643-1220

Revenues:

For 2015: \$1,492 M

Ownership:

Public company traded in NASDAQ stock exchange as "TRIP"

Management Team:

Stephen Kaufer, chief executive officer and founder. Ernst Teunissen, chief financial officer. Barbara Messing, chief marketing officer Gary Fritz, chief growth officer and president, APAC. Seth Kalvert, senior vice president, general counsel and secretary. Beth Grous, chief people officer. Dermot Halpin, president, holiday rentals. Robin Ingle, senior vice president, advertising sales. Bertrand Jelensperger, CEO, Lafourchette. David Krauter, president, SmarterTravel & Independent Traveler. Adam Medros, senior vice president, global product. Bryan Saltzburg, senior vice president and general manager, global

flights business. Barrie Seidenberg, CEO, Viator. Nick Shanny, senior vice president, core engineering.

Subsidiaries:

TripAdvisor Holdings, LLC (Washington), Digital Advisor LLC (32.5%) (Massachusetts), TripAdvisor LLC (Massachusetts), FlipKey.Inc (77%) (Massachusetts), Smarter Travel Media LLC (Massachusetts), The Independent Traveler, Inc. (New Jersey) Global Motion Media, Inc. (California), TripAdvisor APAC Holdings Corporation (Delaware), The TripAdvisor Foundation (Delaware), Beijing Kuxun Technology Co., Ltd. (China) Beijing Kuxun Interactive Technology Co. Ltd. (China), Bookingbuddy K.K (Japan), Holiday Lettings (Holdings) Limited. (UK), Holiday Lettings Limited.(UK) Kooxoo, Inc.(Cayman Islands), Smartertravel K.K (Japan), TripAdvisor Australia Pty. Limited (Australia), TripAdvisor China Cayman Holdings Limited (Cayman Islands), TripAdvisor France S.A.S (France), TripAdvisor GmbH (Germany), TripAdvisor K.K (Japan), Tripadvisor Limited (UK), TripAdvisor Singapore Private Ltd. (Singapore), TripAdvisor Spain, S.L. (Spain), TripAdvisor Technology Consulting (Beijing) Co., Ltd. (China), TripAdvisor Travel India Private Limited (India), Tuqu Net Information Technology (Beijing) Co. Ltd. (China)

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