**4th Session of IGWG on TNCs and OBEs with respect to Human Rights**

**Article. 10**

**Permanent Observer Mission of The State of Palestine**

Thank you chair for giving me the floor and we thank the panellists for their important inputs.

Regarding the text under Article.10 on legal liability, the creation of a uniform international rule on the civil and criminal liability of TNCs by the draft treaty would be a positive step. To the effect, certain points need to be highlighted.

We should look for ways to create accountability for corporations that are enabling, aiding and abetting violations of international law and human rights especially in cases of occupation and conflict-affected areas. Its crucial for all those under occupation and in conflict-affected areas to ensure that this treaty does not only lay duties on states but creates an international rule that ensures criminal, civil and administrative responsibility of transnational corporations.

In addition, the absence of provisions that hold the State directly responsible for actions and omissions committed by TNCs under the State’s control, instruction or guidance or while exercising government authority delegated to them, explicitly or tacitly, need also to be highlighted.

Finally, criminal liability of the corporate actors should be universally defined within this Treaty. This should not be subject only to 'domestic law' and we ask for this limitation to be removed from the text, we also ask that criminal liability is not only limited to intentional cases.

I thank you.