

**Parallel Report to the Committee on Economic, Social and Cultural Rights on the  
State of Palestine's Initial Report**

*74<sup>th</sup> Session*

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## **Introduction**

1. The Coalition of Palestinian Organisations (“the Coalition”)<sup>1</sup> submits this parallel report to the 74th Session of the Committee on Economic, Social and Cultural Rights (‘the Committee’), providing an assessment of the State of Palestine’s initial report on the International Covenant on Economic, Social and Cultural Rights (ICESCR or the Covenant), which it acceded to without reservation on 1 April 2014. Although the submission was due in 2016, the State of Palestine’s report was submitted on 16 November 2020.<sup>2</sup> It is worth noting that contrary to relevant international obligations, the State of Palestine has not submitted the common core document. Furthermore, the State party has not acceded to the Optional Protocol to the ICESCR.
2. The parallel report submitted by the Coalition examines the alignment between the State of Palestine’s initial report and the compilation of guidelines on the form and content of reports to be submitted by states parties to the international human rights treaties. Premised on substantive articles of the Covenant, this parallel report examines the extent to which the State of Palestine adheres to and implements these provisions at the legislative, procedural, and practical levels. It is also informed by the Committee’s list of issues in relation to the initial report of the State of Palestine, the State of Palestine’s replies to the list of issues, and general comments made by the Committee.<sup>3</sup> The report has been prepared on the basis of the monitoring and documentation of the Coalition’s organisations. It is worth noting that the information contained in the parallel report does not fully reflect the actual reality of rights violations protected under the Covenant by the State party.

## **The Israeli Settler-colonial, Apartheid and Occupation Context**

3. While the State of Palestine has international obligations under the ICESCR, the Coalition stresses that the analysis outlined in this parallel report in no way exempts Israel of its legal obligations towards the Palestinian people under international law, particularly international human rights law (IHRL), international humanitarian law (IHL), and international criminal law.

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<sup>1</sup> The Coalition consists of a group of human rights organisations in the occupied Palestinian territory (oPt), working on various areas associated with the rights enshrined in the ICESCR. The scope of work of these organisations vary between monitoring and documentation, as well as advocacy at the local Palestinian and international levels, including at the UN level. The organisations’ names are listed in the cover page.

<sup>2</sup> Committee on Economic, Social and Cultural Rights (CESCR), ‘Initial report submitted by the State of Palestine’, (February 2021), UN Doc. E/C.12/PSE/1.

<sup>3</sup> CESCR, ‘List of issues in relation to the initial report of the State of Palestine’, (November 2021), UN Doc. E/C.12/PSE/Q/1; CESCR, ‘Replies of the State of Palestine to the list of issues in relation to its initial report’, (May 2023), UN Doc. E/C.12/PSE/RQ/1.

4. Since 1948, the Palestinian people have been under Israel's regime of settler colonisation and apartheid, enforced through the ongoing denial of Palestinian refugees their right of return, the strategic fragmentation of the Palestinian people, the ongoing forcible transfer of the Palestinian people, expanding land appropriation, and the suppression of Palestinian resistance, ultimately denying the Palestinian people the exercise of their collective right to self-determination.<sup>4</sup> Since 1967, Israel has expanded its colonial and apartheid regime by occupying the West Bank, including East Jerusalem, and the Gaza Strip, together constituting the occupied Palestinian territory (oPt). Hence, the **Coalition calls on the Committee to include in its concluding observations Israel's obligations to respect, protect and fulfil the rights of Palestinians on both sides of the Green Line, under IHRL, including the ICESCR, while concurrently applying IHL, especially the law of occupation, in the oPt. The Committee should also highlight the impact of Israel's settler-colonial apartheid regime and occupation on Palestinian economic and social rights as well as on the Palestinian cultural heritage and identity.**
  
5. The Coalition highlights that the rights enshrined under the ICESCR cannot be fulfilled should the Israeli closure and blockade on the Gaza Strip continue. Located in an area measuring roughly 365 square kilometres, the Gaza Strip has a population of over two million Palestinians, mostly refugees. For over 16 years, the Gaza Strip has been under a strict blockade and closure, constituting an illegal policy of collective punishment. Many international reports stressed that the besieged Gaza Strip has become "unliveable," emphasising that the illegal Israeli blockade must be lifted.<sup>5</sup> The internal Palestinian political divide has exacerbated the human suffering on the full spectrum of human rights, and has increased poverty and unemployment. **Against this background, the Coalition recommends the Committee to contextualise the violations of the Palestinian economic, social and cultural rights in the Gaza Strip as a direct result of the illegal occupation and blockade. The Committee should call on Israel to immediately end the occupation of the West Bank, including East Jerusalem, and the Gaza strip including by lifting the blockade on Gaza, to ensure Palestinians enjoy their economic, social and cultural rights, as well as their inalienable collective rights to return and self-determination.**
  
6. The Coalition highlights that as a result of Israel's occupation, Palestinian cultural rights, including their right to freely peruse their cultural development, continue to be violated. Four Palestinian areas have been listed as World Heritage Sites by UNESCO, namely, Hebron/Al-Khalil Old Town (2017); Birthplace of Jesus: Church of the Nativity and the Pilgrimage Route, Bethlehem (2012); Palestine: Land of Olives and

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<sup>4</sup> See, Al-Haq, 'Israeli Apartheid: Tool of Zionist Settler Colonialism', (November 2022).

<sup>5</sup> See, UN, 'Gaza in 2020: A liveable place?', (August 2012).

Vines – Cultural Landscape of Southern Jerusalem, Battir (2014); and the Old City of Jerusalem and its Walls (1981). Three of these are designated as world heritage sites in danger mainly due to Israel’s colonisation policies and activities, which include unlawful archaeological digging, annexation, land appropriation and the destruction of property, all war crimes under international law.<sup>6</sup> According to Emek Shaveh, the Israeli government has allocated a budget of over ILS 340 million in 2023 to control antiquity sites across the West Bank, particularly in Jerusalem, Sabastiya, and the Jordan Valley.<sup>7</sup> All these policies and acts should be understood in the context of Israel’s pursuit of displacing Palestinians and controlling their land, while erasing their narrative and connection to their land and culture. **As such, the Coalition urges the Committee to call on Israel to stop the pillage and appropriation of Palestinian cultural property in the oPt and ensure the transfer of control and management of Palestinians archaeological and tourist sites to Palestinian authorities or organisations.**

### **Historical Background on the Palestinian Legal System**

7. Historic Palestine has been ruled by several authorities, which has left a legacy of different legal systems. This includes, Ottoman legislation, as well as British Regulations, introduced by the Ottoman Empire and the British Mandate respectively. After the State of Israel was proclaimed on 77 percent of the land of historic Palestine following the 1948 *Nakba*,<sup>8</sup> the West Bank and the Gaza Strip came under the rule of the Hashemite Kingdom of Jordan and the Egyptian administration respectively. Between 1948 and 1967, the Jordanian legislation was applicable in the West Bank, while the Egyptian administration kept the legal system in force in the Gaza Strip. Then, in 1967, Israel occupied the West Bank, including East Jerusalem, and the Gaza Strip, imposing its military rule through military orders, adding to the combination of several legal systems that existed prior to the occupation, including remnants of Ottoman, British, and Jordanian laws.<sup>9</sup> As for Jerusalem, the eastern part of the city has been occupied and annexed since 1967, whereby Israel has been illegally applying its domestic law.<sup>10</sup> With the establishment of the Palestinian National Authority (PNA) in 1994, consolidated legislation was promulgated in the West Bank and the Gaza Strip. This was the case until the internal Palestinian political divide took place in 2007. Ever

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<sup>6</sup> See, Al-Haq, ‘Unlawful Settlement Tourism in Jerusalem’s so-called ‘City of David’, (November 2022).

<sup>7</sup> Emek Shaveh, ‘Government Scheduled to Approve Massive Development of Antiquity Sites in the West Bank’, (July 2023), available at: <https://emekshaveh.org/en/government-plan-west-bank/>.

<sup>8</sup> UN, ‘History of the Question of Palestine’, available at: <https://www.un.org/unispal/history/>.

<sup>9</sup> Birzeit University, ‘Legal Status in Palestine’, available at: <http://lawcenter.birzeit.edu/lawcenter/en/homepage/legal-status-in-palestine>.

<sup>10</sup> Norwegian Refugee Council, ‘The Legal Status of East Jerusalem’, (2013), 8-10, available at: <https://www.nrc.no/globalassets/pdf/reports/the-legal-status-of-east-jerusalem.pdf>.

since, the Palestinian Legislative Council (PLC) has been inactive. The PLC was later dissolved upon a decision by the Supreme Constitutional Court (SCC) on 12 December 2018. While laws are passed by the Gaza-based PLC, regulations are enacted in the form of laws by decree in the West Bank. In addition to violating the Palestinian Basic Law, this situation reflects an undemocratic system, which has been officially consolidated by the adoption of the Law by Decree No. 5 of 2020 on the Palestinian President's Office issued in the West Bank and Law on the Committee for Monitoring Government Functions issued in the Gaza Strip.

8. The State of Palestine has acceded to many international treaties, including core human rights conventions, such as the ICESCR. Still, the overall human rights situation in the State of Palestine has continued to decline, particularly after accession to international conventions. This deterioration is triggered by a set of factors, most notably, the ongoing internal Palestinian political divide and its consequences on the human rights situation, the dysfunctional PLC, the monopoly by the executive authority over both legislative and executive authorities, and the lack of a peaceful transition of authority through free and fair elections. The executive authority's limited recognition of the value of collaboration with civil society in matters of law, policy, and decision-making processes has further hindered progress. The justice system is undermined by the executive's domination over justice sector institutions. In addition, the absence of a culture of accountability, coupled with the lack of redress to victims of abuses, aggravate the deteriorating human rights situation. Meanwhile, civil society organisations are subjected to continuing harassment by ruling authorities in both the West Bank and the Gaza Strip.
9. **The Coalition recommends that the Committee focuses the dialogue with the delegation of the State of Palestine on reasons for the continued deterioration in the human rights situation throughout the oPt. The discussion needs to highlight the increase in the frequency of human rights violations after the State of Palestine acceded to international conventions in 2014. An emphasis should be placed on the link between these abuses and the absence of a peaceful transition of authority through free elections. The State of Palestine should be requested to work, without delay, towards setting a date to hold general (presidential and legislative) elections, emphasising the critical role of the Palestinian parliament in implementing international conventions and the provisions of the ICESCR. Local elections should also be scheduled in the Gaza Strip. Together with laws in Gaza, laws by decree in the West Bank should no longer be passed because they entrench the internal Palestinian political divide. The implementation of these actions would contribute to promoting rights and freedoms and facilitate the enforcement of the Covenant in the State of Palestine.**

## The Legal Standing of the ICESCR within the Palestinian Legal System

10. In accordance with the SCC Decision No. 4/2017 and Decision No. 5/2017, the Covenant and other international human rights conventions take precedence over domestic legislation once they are published in the Official Gazette and incorporated into national laws. The SCC adds that the application of the provisions of international conventions depends on the extent to which they are in harmony with the “national, religious, and cultural identity of the Palestinian people.” This qualification limits the primacy of international conventions by associating them with the prevailing Palestinian culture and customs. Notably, the State of Palestine published the Convention on the Rights of the Child, the International Convention on the Elimination of All Forms of Racial Discrimination, and the International Covenant on Civil and Political Rights in Issues 181 and 179, and 204 of the Palestinian Official Gazette on 27 July 2021, 26 May 2021, and 26 July 2023 respectively. All four Geneva Conventions and their two Additional Protocols were published in 2023. The State of Palestine has not published the ICESCR and other human rights conventions it acceded to, making these instruments effectively inapplicable in the Palestinian legal system.
11. **The Coalition recommends that the Committee requests the State of Palestine to affirm the precedence of the ICESCR and other human rights treaties over Palestinian legislation. To this effect, these conventions need to be published in the Palestinian Official Gazette. All other necessary steps should be taken to integrate and fully implement these international instruments. The SCC interpretation should not preclude holding those who violate the rights under the Covenant accountable. These recommendations should be implemented in tandem with relevant concluding observations made to the State of Palestine by the Committee on the Elimination of Racial Discrimination (CERD), the Committee on the Elimination of Discrimination against Women (CEDAW Committee), the Committee on the Rights of the Child (CRC), and the Committee against Torture (CAT). These observations are still not implemented by the State of Palestine.<sup>11</sup> The Coalition also requests that the Committee recommends the State of Palestine to accede to the Optional Protocol to the ICESCR.**

### Anti-corruption Measures

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<sup>11</sup> See, CERD, ‘Concluding observations on the combined initial and second periodic reports of the State of Palestine’, (September 2019), UN Doc CERD/C/PSE/CO/1-2, para. 10; CEDAW Committee, ‘Concluding observations on the initial report of the State of Palestine’, (July 2018), UN Doc. CEDAW/C/PSE/CO/1, para. 13(c); CRC, ‘Concluding observations on the initial report of the State of Palestine’, (March 2020), UN Doc. CRC/C/PSE/CO/1, para. 7(a); and CAT, ‘Concluding observations on the initial report of the State of Palestine’, (August 2022), UN Doc. CAT/C/PSE/CO/1, para. 9(a).

12. A set of challenges and gaps affect the fight against corruption in Palestine, most notably because of the Israeli occupation, the internal Palestinian political divide, and political corruption. The latter is manifested in the authority's domination and monopoly over governance. The executive authority has been maintaining exclusive control over the legislative authority, as well as management of public resources and affairs. The executive authority has further undermined the independence of the judicial authority in monitoring the political authority. As a result, this has compromised the integrity of governance, undermined democracy, and precluded the enforcement of the principle of separation of powers. In addition, this has reinforced the executive authority's control over access to governance and decision-making positions. To this avail, both political authorities in the West Bank and Gaza Strip have consistently controlled appointments related to decision-making positions irrespective of the principle of equitable recruitment for senior positions or other criteria related to competence, merit, and equity. Rather, the criterion for appointments is limited to the degree of allegiance to the ruling authority. The Palestinian Authority has further allowed the continuation of the policy of non-disclosure by senior state officials, who are suspected of corruption, of their properties and funds.
13. Official accountability and audit mechanisms over the political authority are still weak. The State Audit and Administrative Control Bureau (SAACB) provides an ineffective audit process especially in light of the absence of the PLC, and the poor independence of official audit bodies. The Council of Ministers and the President's Office lack effective mechanisms to monitor, and oblige ministries to submit periodic reports and implement the SAACB recommendations. The lack of effective mechanisms also prevents holding officials accountable or referring them to competent authorities on account of potential corruption or administrative violations. This reality allows for impunity for some suspected officials. In relation to integrity, there is still weakness in effective mechanisms to activate codes of conduct for civil servants. Codes of conduct for political officials, including ministers and PLC members, have not been adopted.
14. The Palestinian government has not enacted laws related to competition protection, monopoly prevention, and award of concessions, which would regulate the management of natural resources owned by the Palestinian people. These resources have been under the State's responsibility or privatised and managed by private sector firms to provide public services on behalf of the State. For example, agreements have been signed with Palestine Telecommunications Company (PalTel), Palestine Cellular Communications Company (Jawwal), Ooredoo Palestine, the Gaza power plant, and Sorouh Energy Shareholding Company. This negatively impacts competitiveness in delivering high quality services to Palestinian citizens. Furthermore, the government has maintained a non-disclosure policy towards public resources management, particularly regarding the natural gas. It has not published relevant agreements,

memorandums of understanding, and decisions. The Council of Ministers approved the State of Palestine's accession to the East Mediterranean Gas Forum, which includes Egypt, Israel, Jordan, Greece, Cyprus, and Italy. However, Palestine's membership in this forum has not been made publicly available. Such an action provides an opportunity for making decisions that would serve the interests of certain groups or individuals, rather than the public interest.

15. **Hence, the Coalition recommends that the Committee requests the State of Palestine to provide guarantees for fair access to authority either by election or appointment, in accordance with the principles of fair and equitable recruitment. Guarantees must also be in place to ensure integrity in holding senior and official positions based on equity, merit, and competence. Any official who does not comply with these criteria should be held accountable. The State of Palestine should also support the independence of audit bodies in carrying out their activities. Additionally, the Coalition recommends that the political authority cease to interfere with the functions of the judicial authority, including by repealing relevant laws by decrees passed over the past two years. The Coalition further recommends that, as a preventive measure, the State of Palestine develops the regulation on conflicts of interest disclosure to include politicians. The regulation should be activated by establishing relevant committees within ministries and public institutions.**

## **6. Business and Human Rights**

16. The State of Palestine's report and replies to the list of issues in relation to its obligations under the Covenant do not address business activities, particularly with regard to effective protection and remedies. Thus, the Coalition raises the following issues as examples of business activities that impact Palestinian citizens' economic, social and cultural rights, and the State party's failure to take any legislative or other measures to address these issues. In relation to the right to adequate housing, banks and real estate companies freely set the prices of houses, properties, and land in line with the free market economic system. This has led to continued increase in the purchase price of residential homes, making it difficult to own residential homes across Palestinian governorates.<sup>12</sup> Likewise, land prices have skyrocketed in all governorates, reaching very high prices in rural areas around major cities, prompting citizens to consider housing a priority. Consequently, securing a house comes at the expense of other rights, such as education, health, and access to other services. Furthermore, regulations are not in place to identify the nature of concession contracts, neither to regulate discrimination, monopoly, and competitiveness, as evident in the

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<sup>12</sup> Palestine Monetary Authority, 'Announcing the results of the residential real estate price index - the third quarter of 2022', (October 2022). available at: <https://shorturl.at/jwx23>. (in Arabic).

telecommunications, electricity, and water sectors. As a result, citizens are overly bound by corporate requirements and fees, which are higher than those in neighbouring countries and the rest of the world. In addition, citizens can only access water and electricity services through a pre-paid mechanism. Accordingly, the State party is involved in violating citizens' economic and social rights by awarding concession contracts, while at the same time withholding information related to these contacts from the public.

17. **The Coalition recommends that the Committee requests the State of Palestine to provide adequate information on concession contracts awarded to telecommunications and other companies and the extent to which the latter respect economic, social and cultural rights. We further recommend the Committee to ask the State of Palestine to take urgent legislative measures and action to address issues associated with the right to access information. The State of Palestine should also regulate concession contracts, enact regulations on monopoly prevention and competition, and enact measures consistent with the protection of the right to adequate housing. These should be presented in a follow-up report within one year after the concluding observations.**

#### **Accession to the Financial Action Task Force**

18. In 2015, the State of Palestine acceded to the Financial Action Task Force (FATF), establishing the obligation to all FATF 40 recommendations on combating money laundering and terrorist financing. Addressing non-profit organisations, FATF recommendation 8 provides that civil society groups are at risk of money laundering and financing of terrorism. The State of Palestine has enacted legislative and administrative measures, placing restrictions on the free functioning of civil society organisations. This includes the Law by Decree No. 39 of 2022 on Anti-Money Laundering and Terrorism Financing, the Draft Bylaw on Non-profit Organisations as well as the Bylaw on Non-profit Companies. The latter requires that prior authorisation be given to non-profit companies by the Council of Ministers after consulting with security services to access grants, funding and aid.<sup>13</sup> This constraint negatively affects the free access of these organisations to financial and banking services. **The Coalition recommends that the Committee requests the State of Palestine to fully comply with the right to freedom of association and refrain from interfering with or restricting the free access to resources for civil society groups. The State of Palestine should also abide by recommendations of the Special Rapporteur on the**

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<sup>13</sup> Many Palestinian human rights and civil society organisations are registered as non-profit companies. See, Al-Haq, 'Al-Haq's Comments on the Bylaw on Non-profit Companies No. 20 of 2022', (January 2023), available at: <https://www.alhaq.org/advocacy/20864.html>.

**promotion and protection of human rights and fundamental freedoms while countering terrorism.<sup>14</sup>**

### **Article 1: The Right to Self-determination**

19. The Palestinian people have been under Israel's ongoing settler colonialism and apartheid since the Nakba of 1948, depriving them from exercising their right to self-determination, including their rights to sovereignty over their natural resources and to economic development, affecting the enjoyment of other rights enshrined in international human rights conventions. The deprivation of the right to self-determination of the Palestinian people have been entrenched by time due to a set of factors. This includes the creation of the PNA in 1994, and a nucleus of a Palestinian State. Compounded by political changes, and the failure of the international community and the UN Security Council to apply international law and bring an end to the colonisation of Palestine, these factors have contributed to maintaining the Israeli occupation and the inability of the Palestinian people to enjoy their right to self-determination. **The Coalition recommends that the Committee emphasises the Palestinian peoples' right to self-determination, including their right to freely determine their political status, and freely pursue their economic, social and cultural development and dispose of their natural wealth and resources. This right should encompass the Palestinian people as a whole, including in the West Bank, including Jerusalem, the Gaza Strip, as well as Palestinians inside the Green Line, and Palestinian refugees and exiles. In its concluding observations, the Committee is recommended to stress that the fulfilment of the inalienable Palestinian right of return and putting an end to the Israeli settler-colonial apartheid regime and occupation are prerequisites to enabling the Palestinian people to realise their right to self-determination.**<sup>15</sup>

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<sup>14</sup> Report of the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, Promotion and protection of human rights and fundamental freedoms while countering terrorism, <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N17/301/19/PDF/N1730119.pdf?OpenElement>

<sup>15</sup> Al-Haq, 'Submission to the UN Special Rapporteur on the Palestinian Territories Occupied since 1967, on the Right to Self-determination', (July 2022), available at: <https://www.ohchr.org/sites/default/files/documents/countries/ps/sr-selfdetermination/2022-07-14/Al-Haq.pdf>.

## Article 2(1): Use of the Maximum Available Resources

20. In 2021, the Ministry of Social Development (MoSD) was allocated 4.7 percent of the total expenditures of the official public budget.<sup>16</sup> The same percentage was maintained in 2022.<sup>17</sup> The percentage of actual expenditures by the MoSD of the overall actual public expenditures comprised 5.8 percent in 2021, and 6.2 percent in 2022.<sup>18</sup> In 2022, the MoSD allocated 92 percent of its budget on the programme for empowerment and combating all forms of poverty and 6.5 percent on the programme for protecting poor and marginalized groups.<sup>19</sup> Assistance to poor households only covers 30 percent of the poverty gap among extremely poor households. In light of the suspension of social development allocations, the poverty gap coverage is further reduced to no more than 8.4 percent for families benefiting from the Cash Transfer Programme. Between 2018-2022, households living in extreme poverty received 11 assistance payments, and one partial payment, out of 20 payments that the poor were supposed to receive at the rate of four payments annually.<sup>20</sup> Of note, these households have not been compensated for some 45 percent of lost payments and allocations. This jeopardises the financial security of approximately 120,000 poor families, 75 percent of whom are in the Gaza Strip.<sup>21</sup>

**21. The Coalition recommends that the Committee requests the State of Palestine to identify the failure in the actual spending percentage from the allocated total budget of the social development sector. The State party should also indicate its efforts to fully pay the amounts allocated from the social development budget. The State of Palestine should incorporate the cash transfer programme within the annual official budget. Assistance funds should also be paid according to fixed dates to ensure a decent standard of living for the poor.**

22. The efforts by the United Nations Relief and Works Agency (UNRWA) are closely linked to the economic and social rights in the oPt. UNRWA provides health and education services, social safety net assistance, as well as employment, and vocational

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<sup>16</sup> Miftah, 'Citizen's Budget of 2021 - Ministry of Social Development', available at: <https://shorturl.at/bjsFV>.

<sup>17</sup> Miftah, 'Citizen's Budget of 2022 - Ministry of Social Development', available at: <https://shorturl.at/rtvNT>.

<sup>18</sup> Miftah, 'Comparative report on actual annual spending for the Ministry of Social Development - 2021-2022', (2023), available at: <https://shorturl.at/uxy35>.

<sup>19</sup> Miftah, 'Citizen's Budget of 2022 - Ministry of Social Development'.

<sup>20</sup> See Al Mezan's annual reports on the situation of economic, social and cultural rights between 2018 and 2022, available at: <https://mezan.org/en/archive/15/-Reports-and-Studies>.

<sup>21</sup> Al Mezan Center for Human Rights, Press Releases, Assistance funds should also be paid according to fixed dates to ensure a decent standard of living for the poor. <https://www.mezan.org/ar/post/46204>

training programmes to Palestinian refugees across the West Bank and the Gaza Strip. Cuts in financial support to UNRWA have adversely reflected on service provision by the agency. This is in addition to UNRWA's failure to properly redistribute existing resources, which has impacted the enjoyment of many rights by Palestinian refugees. Elementary and primary education is governed by the 50+1 system; when the number of students per class reaches 51, a new class is opened. UNRWA has further reduced primary health services provision and medical referrals to private hospitals and medical facilities in Jerusalem. The vocational training programme was entirely cancelled. The UNRWA management also applies a punitive policy against the agency's staff. Many employees have been referred to investigation or suspended against the backdrop of the right to freedom of expression and opinion. Punitive measures have also been taken against elected staff and representatives in connection with their exercise of the right to strike.<sup>22</sup>

23. In Palestine, taxation includes direct and indirect taxes. According to the Law by Decree No. 8 of 2011 on Income Tax (and its amendments), income tax is levied from any natural person according to the following rates and brackets: "a) From ILS 1 up to ILS 75,000 by 5 percent, b) From ILS 75,001 up to ILS 150,000 by 10 percent. c) over ILS 150,000 by 15 percent." Article 16 of the Law by Decree provides that "a rate of 15 percent is levied on the income of any legal person, with the exception of telecommunications companies and other corporations that enjoy concession or monopoly in the Palestinian market. The latter shall be subject to a rate of 20 percent." However, the Minister of Finance cancelled the 20 percent bracket and applied a 15 percent income tax to large companies and business people. In other words, the government has taken sides with the rich at the expense of the middle class, applying the same tax bracket to both categories.<sup>23</sup> Such taxation policies disrupt the fair distribution of tax brackets, obstructing the achievement of economic and social justice for various social classes in Palestine. The lower the tax brackets are, the less tax justice is achieved. This issue applies equally to both individuals and companies. In practice, the tax percentage imposed on the third bracket (whose income is more than ILS 150,000 a year), which is 15 percent, is the same as that levied from companies, resulting in a substantial gap in tax justice.<sup>24</sup>

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<sup>22</sup> While the chair of UNRWA's Staff Union was suspended, another nine members of the Union were put under investigation on account of the strike. Of these, two members were forced to leave without pay. Pressure was placed on some striking employees, who were contacted and threatened of changing their positions or of being replaced by other staff. These actions were triggered by the three-month strike declared by employees in the first half of 2023. This information was given by the Chair of UNRWA's Staff Union in the West Bank, on 20 July 2023.

<sup>23</sup> Bnews, 'Bishara: A plan to reduce income and value added taxes', (11 June 2019), available at: <https://shorturl.at/ftD01> (in Arabic).

<sup>24</sup> Under the Law by Decree No. 13 of 2023 on the Public Budget of the Fiscal Year 2023, gross tax revenues are estimated at some USD 5,474 billion (domestic revenues, clearance revenues, and tax refunds).

24. Regarding the Value-Added Tax (VAT), its rate currently stands at 16 percent. It is worth noting that indirect tax contribution to the total tax revenues has increased, making now up to some 90 percent on average of the total tax revenues. VAT on local products accounts to around 30 percent of these revenues.<sup>25</sup> Moreover, the fact that VAT is unified across all society groups and brackets, requires a qualitative review and examination. Justice is absent when the same tax rate for commodity consumption is equally paid by both lower and higher social classes. The problem with VAT lies in the fact that the poor are forced to pay it on essential commodities for life, such as flour and sugar. **The Coalition recommends that the Committee requests the State of Palestine to provide information on the VAT law making process, including amendments that guarantee tax justice.**
25. According to the Palestinian Central Bureau of Statistics (PCBS), the 2022 GDP was estimated at USD 19.11 billion. Of the 2022 GDP, the government spent around 5.4 percent on education, 1.7 percent on social protection, 3.6 percent on health, and 0.5 percent on housing. While expenditure on the security sector was the highest of all sectors, making as much as 23 percent of all public expenditures in the first half of 2022.
26. Contrary to the rules and provisions on budget preparation and adoption, the public budget continues to be released later than the scheduled dates set by the Law on the Organisation of the General Budget and Public Finances No. 7 of 1998. The budget is also prepared and published without consultation with the Palestinian civil society and other groups. **The Coalition recommends that the Committee requests the State of Palestine to adopt a transparent approach on the public budget including by making publicly available all data on it, especially in the absence of the PLC. Periodic reports should also be published and made accessible in a readable format. The issuance and publication of final accounts should not be delayed.**

### **Articles 2 and 3: Equality and Non-discrimination**

27. There is no comprehensive definition of discrimination so far under the Covenant. Neither are all forms of discrimination, including on the basis of gender, identity or

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Accordingly, following tax refunds, net revenue estimates are close to USD 5,378 billion (around ILS 18,285 billion). Covering the 12-month period ending on 31 December 2023, these estimates amount to some USD 6,179 billion (around ILS 21,008 billion). It is worth noting that foreign aid is estimated at ILS 1,504 billion. Estimates also indicate a funding gap of some ILS 2,069 billion (around USD 609 million). According to these figures, gross revenues, including domestic and clearance revenues, represent some 88.6 percent of the estimated total public budget of 2023.

<sup>25</sup> Al Marsad—the Social and Economic Policies, Taxes and social justice, 2017.  
<https://www.almarsad.ps/content/publications>

disability, criminalised. Palestinian penal and family legislations continue to discriminate against women. In particular, personal status laws involve discrimination against women's rights. Other legalisations discriminate based on gender and disability.<sup>26</sup> There are also discriminatory laws related to labour rights, and public service.<sup>27</sup> As well documented by the Coalition's organisations, many vulnerable groups and individuals continue to be subjected to human rights violations due to discrimination.<sup>28</sup> **Therefore, the Coalition recommends that the Committee requests the State of Palestine to outline the procedures it has adopted towards implementing the CEDAW Committee recommendation on adopting a national legislation that includes a comprehensive definition of discrimination against women, criminalising all its forms, and setting a timeframe to implement this recommendation.**<sup>29</sup>

28. The State of Palestine has not implemented Recommendation 15(c) of the CEDAW Committee to "expedite the review of draft laws to ensure their compliance with the Convention, including the draft penal code, the draft personal status code, and the draft family protection law, and their adoption." **The Coalition recommends that the Committee asks the State of Palestine to set a deadline for the adoption of these draft laws, ensuring compliance with the ICESCR provisions on gender equality in all economic, social and cultural rights, irrespective of geographical localities.**
29. The Coalition affirms that the condition of "security clearance" continues to be applicable. This condition involves approval by security agencies of some appointments, licences, and permissions. This is closely linked to security interference with public civil life and rights of individuals on the basis of their opinions and political affiliations. As documented by the Coalition's organisations, related violations have involved refusal and revocation of appointment to public service and judicial positions. Some associations were denied permission to register or to have their licences renewed. Also, persons were deprived of obtaining scholarships. **The Coalition recommends that the Committee requests the State of Palestine to rescind recently adopted legislations, which include provisions requiring security agencies' approval to complete appointment or registration procedures. This includes the Bylaw on Non-profit Companies of 2022,<sup>30</sup> the Law by Decree No. 40 of 2020 Amending the**

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<sup>26</sup> For more details on discriminatory regulations against persons with disabilities, see Al-Haq, 'Al-Haq, 'Parallel Report to the UN Committee on the Rights of Persons with Disabilities for its List of Issues on the State of Palestine's Comprehensive Initial Report', (1 March 2023).

<sup>27</sup> These include the Labour Law No. 7 of 2000, the Civil Service Law No. 4 of 1998, and the Law of Service in the Palestinian Security Forces No. 8 of 2005.

<sup>28</sup> See for example, the Palestinian Coalition Against Torture, 'Submission to the Committee Against Torture Regarding the Initial Report of the State of Palestine', (2022), para 27.

<sup>29</sup> CEDAW Committee, 'Concluding observations on the initial report of the State of Palestine' (25 July 2018), UN Doc. CEDAW/C/PSE/CO/1, paras 11, 15 and 27.

<sup>30</sup> See the Bylaw on Non-profit Companies No. 20 of 2022, Articles 13, 21-23.

**Judicial Authority Law; and the Law by Decree on Administrative Courts of 2020. The State of Palestine should cease to use this condition in appointments, licences, and permissions, which has been annulled under the Council of Ministers' decision and per the rulings of the Palestinian administrative judiciary, most recently in Case No. 49/2022, dated 17 October 2022.**

#### **Article 6: The Right to Work**

30. According to the State of Palestine's replies to the list of issues in relation to its initial report, statistics show an increase in unemployment in Palestine, particularly among young graduates and women. The State party has not taken any measure to address unemployment. There is also a gap between the reality of persons with disabilities as compared to their rights as prescribed under law. Discrimination and marginalisation are compounded in the case of women with disabilities.
31. **The Coalition recommends that the Committee requests the State of Palestine to identify its efforts to combat unemployment. The State Party should take targeted measures with regard to the most disadvantaged women in the labour market, particularly those working in rural areas, and improve women's representation in decision-making positions within State institutions. The State of Palestine also needs to address the structural causes of unemployment and revisit vocational and university programmes to ensure their alignment with current labour market needs. Services should be created to assist unemployed persons in line with the Committee's General Comment No. 18 of 2005 on the right to work.**
32. Access to financial resources by women working in the agriculture and cooperative sectors is constrained by the policies of financial and banking institutions. Furthermore, existing regulations and government bodies lack effective mechanisms to counter the risks posed by Israeli policies in these sectors. The Palestinian Agricultural Disaster Risk Reduction and Insurance Fund (PADRRIF) does not cover the damage affecting Palestinian farmers by the Israeli occupying forces and settlers. The PADRRIF does not provide a clear mechanism and specific duration for tax refunds, and discriminates in tax refunds between the agriculture and livestock sectors. The Fund is further not operative in the Gaza Strip. **The Coalition recommends that the Committee requests the State of Palestine to establish a system of soft loans and technical support, targeting women. Special attention must be paid by the State party to protect workers in the agriculture sector and approve comprehensive insurance for them.**

#### **Article 7: Just and Favourable Conditions of Work**

33. Palestinian are subjected to violations affecting their rights to work and to the enjoyment of just and favourable conditions of work, particularly in relation to wages,<sup>31</sup> holidays and leaves, severance pay, and safe and healthy working conditions. These abuses are exacerbated because effective legislations are not respected. For instance, the public and private sectors are not committed to employing 5 percent of jobs to persons with disabilities.<sup>32</sup> While other regulations lack provisions to protect workers' rights. For example, penal laws in force do not include provisions, which penalise sexual harassment in general, and in the workplace in particular. Furthermore, inspection policies and practices are generally inadequate. In addition, workers continue to be affected by poor access to justice because of the absence of specialised labour courts, which are prescribed by the Labour Law of 2000.
34. In 2021, the Council of Ministers approved a decision, raising the monthly minimum wage across all sectors to ILS 1,880 (around USD 522).<sup>33</sup> However, this new minimum wage is barely above the extreme poverty line, which is ILS 1,974 (around USD 600) for a family of five members.<sup>34</sup> According to the 2022 labour force survey, 40 percent of wage employees in the private sector received monthly wages less than the monthly minimum wage in Palestine. These included 19 percent in the West Bank and 89 percent in the Gaza Strip.<sup>35</sup>
35. Palestinian regulations on the right of persons with disabilities to work, discriminate against them,<sup>36</sup> denying their access to decent work. The newly released Palestinian National Employment Strategy 2021-2025 by the Ministry of Labour and the national strategy for the labour sector National Labour Strategy 2021-2023 turn a blind eye to gender and disability dimensions. These strategies do not include measures of harmonization, and facilitation to ensure access to decent work for persons with disabilities. Furthermore, they do not include measures to improve employment,

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<sup>31</sup> 76 percent of those employed are wage workers, 20 percent are self-employed and employers, and 4 percent are unpaid family members. Two thirds of wage workers in the private sector are hired without any contracts. Another 26 percent received contributions from a pension fund / end of service benefit. In contrast, 44 percent of wage female employees have paid maternity leave. PCBS, 'The Main Findings of Labour Force Survey in 2022', available at: <https://shorturl.at/dirC6>.

<sup>32</sup> Article (10) of Law No. (4) of 1999 regarding the rights of people with disabilities.

<sup>33</sup> The Council of Ministers' decision also provides for raising the daily minimum wage for non-regular daily based workers to ILS 85 per day, while the hourly minimum wage for those workers is ILS 10.5 per hour. Available at: <http://www.palestinecabinet.gov.ps/portal/Decree/DetailsEn/523fbeb-8642-418e-aa16-b959e042e51a>

<sup>34</sup> The PCBS definition of the extreme poverty line in Palestine is available at: <https://www.pcbs.gov.ps/faqs.aspx>; see also, the Palestine Economic Policy Research Institute (MAS), 'MAS Discusses the Decision on Raising the Minimum Wage' (31 August 2023), available at: <https://mas.ps/news/6843.html>

<sup>35</sup> PCBS, 'The Main Findings of Labour Force Survey in 2022', available at: <https://shorturl.at/dirC6>.

<sup>36</sup> These include the 1999 Law on Rights of Persons with Disabilities, the 2000 Labour Law and its bylaws, the 1998 Civil Service Law as amended and its bylaws, the 2009 Regulation on the Staff of Local Government Units, and the Law by Decree No. 40 of 2020 Amending the Judicial Authority Law.

training, vocational guidance, monitoring of the labour market, the role of labour inspectors, and statistical indicators and data. As such, progress cannot be measured on the basis of disability or gender.<sup>37</sup>

36. In April 2018, salaries of more than 62,000 civil and military employees in the Gaza Strip were not paid. No explanations or statements were ever made by the Ministry of Finance. This action was part of a series of sanctions against Palestinians in the Gaza Strip, which involved salary cuts and deduction of certain rights and benefits, as well as forced retirement of hundreds of public sector employees, reflecting discrimination on the grounds of the place of residence.<sup>38</sup>

**37. The Coalition recommends that the Committee requests the State of Palestine to outline the progress it has made towards mainstreaming gender and disability dimensions in legislation, strategic plans, and in practice. The State of Palestine should also implement the principle of equal pay without discrimination based on gender and disability. It should also review effective regulations with a view to banning discrimination on the basis of disability or gender, so that these regulations do not prevent their access to decent work. The State party should extend the scope of application of the Labour Law to include domestic and informal workers, which women constitute the majority in. The Committee is further recommended to ask the State of Palestine to periodically reconsider the minimum wage to ensure it is fair and equitable on a national level. The minimum wage should be linked to the cost of living index. In line with the concluding observations of the CEDAW Committee on the State of Palestine’s initial report, regulations should be adopted to prohibit sexual harassment in the workplace.<sup>39</sup>**

## **Article 8: Trade Union Rights**

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<sup>37</sup> See Al-Haq, ‘Parallel Report to the UN Committee on the Rights of Persons with Disabilities for its List of Issues on the State of Palestine’s Initial Report’, (March 2023), paras. 80-86; Al-Haq, ‘Al-Haq Parallel Report to the UN Committee on the Elimination of Discrimination against Women for its List of Issues to enable the Committee to monitor the implementation of CEDAW in the State of Palestine’s report’, (March 2023), paras. 18-19.

<sup>38</sup> Al-Haq, ‘Al-Haq Calls on the Minister of Finance to Pay the Salaries of Employees in Gaza’, (25 April 2018), available at: <https://www.alhaq.org/advocacy/6238.html>.

<sup>39</sup> CEDAW Committee, ‘Concluding observations on the initial report of the State of Palestine’, (25 July 2018), UN Doc. CEDAW/C/PSE/CO/1, para. 37(d). “Adopt legislation to prohibit sexual harassment in the workplace and to set out the punishment for perpetrators, collect statistical data on the extent of the problem of discrimination on the basis of sex in the workplace, including cases of sexual harassment, and conduct regular labour inspections aimed at enforcing those laws.”

38. A general vacuum in the legal regulation of trade unions<sup>40</sup> has allowed interference in union activity by various authorities. The Coalition's organisations have monitored a set of infringements, including the dissolution of the Public Sector Employee Union and the detention of its chair and members.<sup>41</sup> Moreover, the Judges Club Association was dissolved, and judges have been deprived of forming a union of their own.<sup>42</sup> Teachers have also been deprived of forming their own union. Combined, such abuses constitute grave violations of constitutional principles and values as well as international standards on the right to freedom of union organisation and activity.<sup>43</sup> Infringements have also included several attempts to amend the Law on Charitable Associations and Civil Society Organisations, as well as the adoption of the Bylaw on Non-profit Companies.<sup>44</sup>
39. Many effective regulations run counter to, and render meaningless, the Palestinian Basic Law and international standards on the right to strike. Of these, articles 3 and 4 of the Law by Decree No. 11 of 2017 on the Regulation of the Exercise of the Right to Strike among Workers of the Public Service prohibits the following from their right to strike: Palestinian security personnel, employees in the public health sector (with the exception of administrative staff), workers at the presidency and Council of Ministers level, workers in public radio and television, as well as diplomats, judges, and members of the public prosecution. These groups could be held accountable if they violate the provisions of the Law by Decree.
40. The State party lacks effective mechanisms and remedies to protect the right to strike. As monitored by the Coalition's organisations, the Palestinian High Court of Justice (HJC) abolished the strike declared by the Palestinian Bar Association, the Agricultural Engineers Association, the Palestinian Medical Council, the Palestine Red Crescent Society, the Federation of Palestinian University Professors and Employees and

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<sup>40</sup> The Draft Law on Unions and the Draft Law on Labour Unions have been on the agenda of the PLC since 2003 and 2004 respectively. The PLC only passed a Law on regular lawyers. Some laws inherited from various historical eras on professional and health unions are still in force.

<sup>41</sup> Al-Haq, 'Al-Haq calls for the immediate release of the chair and members of the Public Sector Employee Union', (2014), available in Arabic at: <https://www.alhaq.org/ar/advocacy/2453.html>.

<sup>42</sup> Al-Haq, 'PHROC and PNGO demand that the warning served on the Judges' Club Association be revoked and right to freedom of association be respected', (December 2017) available in Arabic at: <https://www.alhaq.org/ar/palestinian-human-rights-organizations-council/2299.html>.

<sup>43</sup> In this context, the executive authority attempted to promulgate the 2022 Law by Decree on the Establishment of the Palestinian Doctors Union, which provides for forming a Constituent Council that would control the current Doctors Syndicate. The draft regulation was suspended as a result of protests by the target group. See: Al-Haq, 'A position paper by civil society organisations on the 2022 Law by Decree on the Establishment of the Palestinian Doctors Union', available in Arabic at:

<https://www.alhaq.org/ar/advocacy/20729.html>.

<sup>44</sup> See, Al-Haq and others, 'Joint Parallel Report to the UN Human Rights Committee on the State of Palestine's Initial Report, (May 2023), available at: [https://tbinternet.ohchr.org/\\_layouts/15/treatybodyexternal/Download.aspx?symbolno=INT%2FCCPR%2F/CSS%2FPSE%2F52883&Lang=en](https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=INT%2FCCPR%2F/CSS%2FPSE%2F52883&Lang=en).

others.<sup>45</sup> Therefore, the Coalition recommends that the Committee requests the State of Palestine to take appropriate measures to ensure that any constraints on the right to freedom of forming unions and the right to strike, fully align with the provisions of the Covenant. The State of Palestine should repeal all regulations that go beyond those limitations.

#### **Article 9: The Right to Social Security**

41. As at the time of writing this parallel report, all attempts made to adopt a law on social security have been to no avail.<sup>46</sup> In 2023, the government submitted a Draft Social Security Law for public dialogue.<sup>47</sup> The proposed draft caught the attention of citizens and civil society groups. Dialogues addressed the types of insurances, the governance of the Social Security Corporation's board, and other issues related to justice. However, a consensus on the proposed draft law has not been reached yet. **The Coalition recommends that the Committee requests the State of Palestine to adopt a social security law, in line with international standards and principles and the relevant general comment of the Committee. The law must ensure that beneficiaries, workers, and persons of the most disadvantaged and marginalised groups enjoy all of their rights, including wages, while guaranteeing a decent standard of living for their families. Stakeholders should be engaged in related dialogues.**

#### **Article 10: Protection of the Family and Children**

42. Personal status regulations, including on marriage, divorce, custody and inheritance, derive from the 1976 Personal Status Law and the 1954 Family Rights Law, in force in the West Bank and the Gaza Strip respectively. These legislations are not aligned with relevant international norms and standards and involve discrimination against women's rights. No amendments have been made to these regulations as of the time of reporting. **In the light of this, the Coalition recommends that the Committee asks the State of Palestine to identify the progress made towards putting in place the minimum age of marriage at 18 and review the Personal Status Law and the Family Rights Law to ensure full compliance with the Covenant. The State party should also indicate the progress made with regards to the Draft Law on Family Protection**

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<sup>45</sup> HJC Decision 162/2016, dated 31 March 2016; HJC Decision 425/2018, dated 2 January 2019; HJC Decision 145/2019, dated 30 May 2019; and HJC Decision 238/2017, dated 3 December 2017.

<sup>46</sup> Al-Haq, 'Al-Haq's Comments on the Law by Decree on Social Security and its Complementary Regulations and Instructions', (January 2019)  
<https://www.alhaq.org/advocacy/6117.html>.

<sup>47</sup> Ma'an News Agency, 'Draft Social Security Law', (May 2023), available at:  
<https://www.maannews.net/news/2094064.html> (in Arabic).

**from Violence of 2022 and set a timeframe for adopting and publishing it in the Official Gazette.**

43. As documented by the Coalition’s organisations, statistics show that some 29 women were killed under various pretexts between 2020 and 2022.<sup>48</sup> According to the 2019 Violence Survey in Palestinian Society, psychological violence is the most form of violence affecting women and girls at the domestic level.<sup>49</sup> The catastrophic consequences by the coronavirus (COVID-19) pandemic at the health, economic, social and psychological levels, and the rise of poverty and unemployment, led to a surge in violence indicators within Palestinian society.<sup>50</sup> **As such, the Coalition recommends that the Committee requests the State of Palestine to amend effective penal legislations on violence against women in line with relevant international standards and the CEDAW Committee recommendations to the State of Palestine.**<sup>51</sup> **The State party should outline the procedures and measures implemented with a view to providing effective remedies to victims and survivors of gender-based violence.**
44. Regarding abortion, which is regulated within the defined limits of penal and public health legislation, **we recommend the Committee to request the State of Palestine to amend relevant regulations with a view to guaranteeing safe abortions. To this end, the State of Palestine should provide medical facilities and ensure that women have effective access to them. It should make sure that abortion is only performed with the voluntary consent of women. This action should be informed by the concluding observations made to the State of Palestine by the CEDAW Committee.**<sup>52</sup>

#### **Article 11: The Right to an Adequate Standard of Living**

45. During recurrent Israeli military attacks on the Gaza Strip between 2007 and the latest aggression in May 2023, some 13,901 housing units were totally destroyed. Of these, 85.5 percent have been reconstructed. As the Palestinian government relies on international aid and donations, a total of 2,004 housing units have not received any funding for reconstruction. No progress has been made towards reconstructing ten

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<sup>48</sup> Killings of women were documented by the Human Rights and Democracy Media Centre (SHAMS).

<sup>49</sup> PCBS, ‘Preliminary Results of the Violence Survey in Palestinian Society 2019’, (November 2019), available in Arabic at: <https://shorturl.at/hjlxZ>.

<sup>50</sup> Women’s Centre for Legal and Social Counselling, ‘Killing Women in the Time of COVID-19: Analytical Report’, (2021).

<sup>51</sup> CEDAW Committee, ‘Concluding observations on the initial report of the State of Palestine’ (25 July 2018), UN Doc. CEDAW/C/PSE/CO/1, paras 15 and 27.

<sup>52</sup> *Ibid*, para 39

residential towers, which were destroyed during the Israeli military offensives in 2012, 2014, and 2021. This is also the case of other installations in the industrial and agricultural sectors, as international funding is unavailable and Israel directly hampers and refuses to approve the reconstruction process.<sup>53</sup> In the West Bank, between 2014 and July 2023, the Israeli occupying authorities demolished a total of 4,453 homes and establishments, 186 water wells, and 21 schools.<sup>54</sup>

46. Due to a huge gap between supply and demand, the electricity crisis continues to be unsolved in the Gaza Strip. According to the Gaza Electricity Distribution Company, the deficit in electricity supply has remained at 56 percent. While the average annual electricity demand is 420 megawatts (MW), only 189 MW are provided on average, with an average deficit of 237 MW. In the Gaza Strip, power supply is provided to two main sources: Israeli lines (which uses 123.4 MW) and the Gaza Power Plant (which uses 68.2 MW).<sup>55</sup>
47. With respect to the right of access to water, the State party's report does not provide any information on the State's obligations under General Comment No 15 on the right to water, particularly the normative content of the right to water, including physical and economic accessibility and non-discrimination.<sup>56</sup> The Coalition's organisations have monitored discriminatory physical access to the right to water among West Bank governorates as well as disparity in the cost of connecting houses and establishments to water networks, especially in the concession area of the Jerusalem Water Undertaking (JWU).<sup>57</sup> Based on the distance between a house and the main water network and surface area of the house to be served, connection costs can be as high as ILS 10,000. <sup>58</sup>Marking a stark difference, the cost of a water pipeline installation in other cities or outside the GWU concession area might be as low as quarter of, or even less, than this amount.<sup>59</sup> Following up on this issue with the Water Regulatory Council, replies indicated that no law governed the costing criteria. These are left to the discretion of water service providers.

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<sup>53</sup> Demolition and reconstruction figures in Gaza are documented by PCHR.

<sup>54</sup> Documentation is provided by Al-Haq.

<sup>55</sup> Al Mezan, 'Report on the Reality of Economic and Social Rights', (2022), available in Arabic at: <https://www.mezan.org/ar/post/45705>.

<sup>56</sup> CESCR, 'Initial report submitted by the State of Palestine', (February 2021), UN Doc. E/C.12/PSE/1, paras. 154-160

<sup>57</sup> The JWU service coverage extends over an area of 600 square kilometres. In addition to northern Jerusalem, the serviceable area currently includes vast swathes of the governorate of Ramallah and El Bireh, 10 cities, over 43 villages, and five refugee camps. There are some 76,000 subscriptions, serving approximately 390,000 people. The present distribution network is more than 1,400 kilometres long, extending from Beit Hanina in northern Jerusalem to Mazari' an Nubani to the north, and from Al Mughayyir to the east to Kafr Ni'ma to the west of Ramallah.

<sup>58</sup> Documentation is provided by Al-Haq

<sup>59</sup> Documentation is provided by Al-Haq.

48. **The Committee should request the State of Israel to respect Palestinians’ right to sovereignty over their natural resources, including their water and electricity. Israel should also end its military attacks against occupied Palestinian areas and the systemic policy of home demolitions, while providing full reparations and remedy for the destruction of Palestinian property.**
49. **The Coalition recommends that the Committee requests the State of Palestine to take appropriate steps to enhance food and water security among the West Bank and Gaza population. Protection and a decent standard of living must be provided to farmers and fishermen. A plan with timeframes should be adopted and implemented as soon as practicably possible to reconstruct homes destroyed during recurrent Israeli military attacks against the Gaza Strip, and other areas that experience frequent attacks and demolitions throughout the West Bank. The Committee is also recommended to ask the State party to address the deficit in power supply, improve electricity facilities, and rehabilitate public infrastructure with a view to guaranteeing a decent standard of living across geographical localities, including in Bedouin communities, and refugee camps. Additionally, the Coalition recommends that the Committee requests the State of Palestine to provide information on the cost of potable water. Given that it is bound to the normative content of the right to water, the State of Palestine should identify the obstacles to unifying the cost of access to water networks.**

#### **Article 12: The Right to Health**

50. As a result of the comprehensive air, land and sea blockade imposed by Israel on the Gaza Strip since 2007, basic services, including on the healthcare system, have collapsed. This situation has been compounded by severe shortages of medicines, medical equipment and supplies, as well as power outage, and contamination of groundwater in Gaza.<sup>60</sup> Furthermore, medical health practitioners are denied to travel abroad to develop professionally. This de-development of the health infrastructure is a main cause of patient referrals for medical treatment outside the Gaza Strip. The patient referral system is impeded by the strict Israeli permit regime, which constrains movement and causes the death of some patients while waiting for the approval of their permit applications.<sup>61</sup> Between 2008 and May 2023, the Israeli occupying authorities banned the travel of 82,165 patients referred for medical treatment at hospitals in the

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<sup>60</sup> MAS, ‘Evaluation of the Palestinian health sector’, (2020), 87, available in Arabic at: <https://mas.ps/publications/2907.html>.

<sup>61</sup> Al-Haq and others, ‘Joint Urgent Appeal to the UN Special Procedures on the Denial of Access to Healthcare for Palestinian Patients from the Gaza Strip’, (June 2020), available at: <https://www.alhaq.org/advocacy/17031.html>.

West Bank, including East Jerusalem, or inside the Green Line. This represented 35.3 percent of all 232,372 permit applications submitted by patients in the Gaza Strip.<sup>62</sup>

51. In the Gaza Strip, government health facilities still suffer shortage of medicine and medical equipment. This is due primarily to the failure to allocate adequate funds to purchase new equipment by the Palestinian Authority and the *de facto* authority in the Gaza Strip, as both are dependent on receiving such equipment through international donations and contributions.<sup>63</sup> Meanwhile, the Israeli occupying authorities are reluctant to allow in some medical equipment, adversely impacting the health condition of patients. In 2022, as many as 13,516 patients were on the waiting lists for surgical operations in different medical specialties.<sup>64</sup>
52. The plans of the Ministry of Health (MoH) continue to fall short of achieving the declared goals of developing medical teams and increasing the number of doctors in various specialties to reduce reliance on patient referrals for medical treatment to nongovernmental hospitals. Patient referrals drain a third of the MoH budget.<sup>65</sup> Moreover, partial payment of wages in the Gaza Strip undermines the motivation and satisfaction of workers in the health sector. In the Gaza Strip, health workers receive only 60 percent of their salaries. On the other hand, health workers reporting to the Ramallah-based MoH earn almost 80 percent of their salaries.<sup>66</sup>
53. The health insurance system is governed by multiple legislative frameworks, disrupting transactions for both health centres and patients. Decisions and instructions on health insurance have not all been published, while many have been adopted in response to political or economic events in Palestine.<sup>67</sup> The government has not approved a regulation on a comprehensive and compulsory health insurance, nor has it created an independent body to manage the health insurance system. These are pivotal entry points to putting in place a fair health insurance system, which would provide a comprehensive coverage of high quality and sustainable health services.

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<sup>62</sup> PCHR, 'Treatment Application under Assessment', (2022), available in Arabic at: <https://pchrgaza.org/ar/wp-content/uploads/2022/10/Medical-Treatment-Requests-Under-Study-ar.pdf>.

<sup>63</sup> Palestinian Ministry of Health, Gaza, 'Annual Report -2021', 31, available in Arabic at: <https://shorturl.at/bpqw7>.

<sup>64</sup> PCHR, 'Medical devices and medicines in the Gaza Strip: Chronic shortage and serious consequences', (2023).

<sup>65</sup> In 2022, there was a need for some 1,250 health workers from different medical specialties, including 200 doctors and 250 nurses, to enhance service provision provided in hospitals and primary health centres of the Ministry of Health in the Gaza Strip, excluding the employment needed to open new health services.

<sup>66</sup> This information is provided by the PCHR.

<sup>67</sup> This includes the decision exempting the Gaza population of fees and taxes, including health insurance subscriptions. This decision was repealed in 2017. See: Independent Commission for Human Rights (ICHR), 'The National Investigation on Health Insurance: 2019-2021', 17-18, available in Arabic at: <https://shorturl.at/BMT47>.

54. **The Coalition recommends that the Committee requests the State of Palestine to take all necessary legislative and executive steps to safeguard the access to the highest attainable standard of physical and mental health for all residents of the Gaza Strip and the West Bank, including in rural areas and refugee camps. This should include increasing human resources, paying financial entitlements to medical practitioners, raising the number and enhancing the efficiency of medical equipment and medicines, improving the infrastructure of the health care system, and approving a regulation on health insurance.**
55. In 2021, the Palestinian government approved the Regulation on the Health Insurance for Persons with Disabilities No. 2 of 2021, following a movement led by persons with disabilities. Although it was published in the Official Gazette two years ago, the regulation has not been applied to persons with disabilities, including disabled women. **As such, the Coalition recommends that the Committee requests the State of Palestine to submit detailed data on the progress made towards enforcing the Regulation on the Health Insurance for Persons with Disabilities.**
56. On 5 March 2020, the Palestinian President declared the state of emergency under Presidential Decree No. 1 of 2020,<sup>68</sup> in order to address the outbreak of COVID-19. The state of emergency lasted for around two and a half years, during which many restrictions were imposed on human rights and freedoms, including the right to health. This is in addition to practises committed by law enforcement agencies, which were documented by the Coalition’s organisations.<sup>69</sup> **The Coalition recommends that the Committee requests the State of Palestine to submit detailed information on emergency budgets and regulations, through which rights and freedoms were constrained. The State party should also provide the results of commissions of inquiry, which were formed as a result of COVID-19, including the one related to the COVID-19 vaccine swap deal between the Palestinian Authority and Israel. The State of Palestine should further provide the results of other commissions of inquiry and the extent to which these bodies brought about accountability and effective remedy.**

### **Article 13: The Right to Education**

57. Higher education institutions use the principle of “competency” as a criterion for university admission. In the event of poor performance in high school, these institutions

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<sup>68</sup> Decree No. 1 of 2020 Concerning the Declaration of the State of Emergency, Palestinian Official Gazette, Issue 165, 19 March 2020, 13.

<sup>69</sup> For more information on the state of emergency and its consistency with relevant international norms and standards, see, Al-Haq and others, ‘Joint Parallel Report to the UN Human Rights Committee on the State of Palestine’s Initial Report, (May 2023), paras.14-22.

adopt a “parallel admission” system, which requires that students pay double the amount for regular admission. **The Coalition recommends that the Committee asks the State of Palestine to prohibit discrimination in education. The State Party should comply with the Committee’s General Comment No. 13 on the right to education, considering the principle of competency as the criterion for university admission.**

58. There is a crisis among government and UNRWA school teachers, negatively reflecting on the students’ right to primary and secondary education. Government and UNRWA teachers declared a strike for approximately three months because the Palestinian government failed to pay teachers benefits. According to an agreement concluded between teachers and the government, the latter pledged to raise teacher salaries by 15 percent at the beginning of 2023. However, the government did not fulfil its commitment. Likewise, UNRWA did not honour its commitment towards staff members, including teachers. In the end, teachers returned to school after the government committed to pay a 5 percent increase, and postponed the remaining amount for the following years.<sup>70</sup> **The Coalition recommends that the Committee asks the State of Palestine to increase the allocations on education from the total public budget and develop a reliable database for public expenditures on education.**

59. Over the past few years, the dropout rate among school students has increased as a result of total or partial school closures for varying periods during which students did not have regular access to education. This is due to the COVID-19 pandemic, Israeli violations of the right to education, including by denying students and teachers to access schools or delaying them at checkpoints, or teacher strikes and their abstention from work for extended periods. This resulted in an educational wastage, reflected in the gap between what was planned to be taught from subjects and skills (the intended curriculum) and what students have actually learned (the acquired curriculum), as well as the actual educational time spent compared to the planned time. Recovery plans were neither effective nor based on an accurate assessment of students’ educational needs. Additional time was not allotted for high quality education, targeting all students according to their levels. **The Coalition recommends that the Committee requests the State of Palestine to submit a follow-up report within one year, on the government plan to address the educational wastage at the primary and secondary levels, including a timeline and framework for implementation.**

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<sup>70</sup> Wafa News, ‘Government responds to striking public teacher demands, students to return to schools tomorrow after over two months of strike’ (April 2023), available at: <https://english.wafa.ps/Pages/Details/135468>

60. The Palestinian government has not fulfilled its commitment, under Article 13 of the ICESCR and General Comment No. 13 to continuously improve the material conditions of teaching staff and allow teachers to form their own union. Although it exists, the General Union of Teachers does not represent all teachers. All applications made by teachers to create a union of their own were turned down. In February 2018, contrary to the Basic Law, the Palestinian government forced some 200 civil servants in the West Bank to compulsory early retirement. This is despite the fact that their annual performance assessments ranged from very good to excellent. Most of these worked at the Ministry of Education (117) and another 30 worked at the MoH, including many young women. Of note, many cases of compulsory early retirement, particularly women, were triggered by their participation in the teachers strike in February 2016, to call for their financial and administrative rights. Employees forced to retire were not all informed of the reasons and criteria of the compulsory early retirement.<sup>71</sup> **The Coalition recommends that the Committee asks the State of Palestine to adopt the Law on the Teaching Profession, submit a clear plan to raise the living standards and salaries of teachers, and provide information on the compulsory retirement of a number of teachers and civil servants in contravention to relevant laws. Teachers should be allowed to have a representative union and participate in union elections to ensure representation in any union negotiations with the government.**
61. During the reporting period, the Coalition's organisations monitored abuses of the academic freedoms of students and teachers. University students and teaching staff were summoned by Palestinian security agencies and detained in connection with the right to freedom of expression and opinion and for exercising union activities on campus. The most recent incident involved the arrest of the chair and members of the Student Council at Birzeit University as well as students of the Hebron University, An-Najah National University, and other higher education institutions. **The Coalition recommends that the Committee requests the State of Palestine to put an end to security services summons and the detention of students on the backdrop of exercising their academic freedoms and union activity at universities. These arrests should be categorised as arbitrary detentions.**
62. In the Gaza Strip, 75 percent of university students were incapable of paying tuition fees.<sup>72</sup> Moreover, 15 percent of students were not able to receive their certificates due

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<sup>71</sup> For more information, see Al-Haq, 'Al-Haq Submission to the Committee on the Elimination of Discrimination against Women on the First Periodic Review the State of Palestine' (2018), available at: <https://www.alhaq.org/publications/8051.html>.

<sup>72</sup> Al Mezan, 'Report on the Reality of Economic and Social Rights', (2022), available in Arabic at: <https://www.mezan.org/ar/post/45705>.

to financial reasons.<sup>73</sup> This is a result of the economic situation in Gaza, and the failure to grant some universities due allocations from the Ministry of Higher Education.<sup>74</sup> **The Coalition recommends that the Committee requests the State of Palestine to issue allocations to universities so that they can cope with the financial crises, develop programmes, and ease the burden on students to help them continue their education. The State of Palestine should further activate, and increase funds to the Student Loan Fund.**

### **Article 15: Cultural Rights**

63. Palestinian artists as well as cultural and artistic production and activities suffer various violations. Having escalated in the summer of 2022, the pattern of infringements involved physical and psychological abuses, arbitrary detentions, and damage of contents of cultural institutions, incitement, and hate speech. Despite repeated requests by independent Palestinian cultural institutions, law enforcement personnel utterly failed to provide needed protection. For example, Al Mustawda, a cultural and art space in the city of Ramallah, was attacked. Also, in conclusion of the Ashtar International Youth Theatre Festival 2022, an art procession organised by the Theatre in Ramallah was assaulted by a group of young Palestinians. Additionally, the Palestinian police arrested Sama AbdulHadi, a Palestinian techno musician, on account of filming a musical performance in the courtyard of Maqam An-Nabi Mousa in the area between Jerusalem and Jericho in the West Bank. AbdulHadi was interrogated by the Public Prosecution in Jericho. Her detention was extended for 15 days by the Palestinian judiciary and she was detained in the Jericho Prison. The Coalition's organisations also monitored encroachments on cultural heritage in the Gaza Strip. No legal action was taken against these abuses. In October 2017, Tell es-Sakan, an archaeological site, was pillaged and levelled by Hamas. Located north of the Az-Zahra city in the Central Gaza Strip, Tell-es Sakan dates back to the earlier Bronze Age of the Canaanite civilisation.
64. In a telephone call, the Palestinian police ordered the A. M. Qattan Foundation to cancel a concert by artist Jowan Safadi. The police claimed that threats to Safadi might affect the foundation if the concert had been held. Although the A. M. Qattan Foundation asserted that the police should perform their duty of protecting the institution and cultural events, the latter insisted that the concert be called off and stated that protection could not be provided for the event. The Ramallah Governor also said protection could not be provided. **The Coalition recommends that the Committee requests the State of Palestine to submit detailed information on its failure to provide protection to**

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<sup>73</sup> Al Mezan, 'Impact of the deteriorating economic conditions in the Gaza Strip on Palestinians' enjoyment of the right to higher education', available in Arabic at: <https://www.mezan.org/ar/post/29837>.

<sup>74</sup> *Ibid.*

**the artistic activities of the Ashtar Theatre and A. M. Qattan Foundation as well as on the procedures it has implemented to meet its obligations to ensure the freedom of these events. Information should also be provided on the criminal investigations that took place with those involved in these attacks, and the judicial rulings that were issued against them. The State of Palestine should outline the measures it has taken to protect artistic activities and to guarantee non-repetition.**

65. The current term of the culture sector strategy, “the Culture and Heritage Sector Strategy 2021-2023” is about to finish. The State of Palestine’s report did not make mention to any impingements on independent Palestinian cultural institutions neither did it outline the means to provide protection to artistic production and activities. The 2021-2023 Strategy does not address any of the provisions of the General Comment No.21. Cultural sector actors were not engaged in developing, and monitoring the effective implementation of the strategy. **The Coalition recommends that the Committee requests the State of Palestine to comply, without delay, with the new cultural sector strategy process, which will be initiated in 2023. The State of Palestine should outline the steps and measures it has taken to ensure that independent cultural actors and institutions are engaged in the strategy development, implementation, and monitoring.**
66. According to the State of Palestine's report, several draft laws on cultural life have been proposed and “are awaiting enactment at the appropriate time”.<sup>75</sup> These include the Draft Law on the Right of Access to Information, the Draft Law on the Protection of Copyright and Neighbouring Rights, and the Draft Law on the Protection of Intangible Heritage. **The Coalition recommends that the Committee requests the State of Palestine to work, without delay, towards approving these draft laws as they are critical to the cultural sector. This should be done in full partnership with independent cultural institutions. The State of Palestine should make clear the progress made and set a timeframe to approve these draft laws. The Committee is further recommended to ask the State of Palestine to work, without delay, towards drafting and enacting a law on the protection of culture and freedom of cultural activities and production in view of its utmost importance for protection against abuses. To be developed in partnership with the Palestinian cultural institutions, the law should assert that participation in the cultural life is a right for “everyone.” The Committee’s General Comment has already characterised this engagement as a freedom.**
67. The State Party lacks clear and effective mechanisms for access to justice and remedies to ensure that citizens enjoy economic, social and cultural rights. The Coalition’s

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<sup>75</sup> CESCR, ‘Initial report submitted by the State of Palestine’, (February 2021), UN Doc. E/C.12/PSE/1. para. 253.

organisations have monitored countless abuses of citizens' rights enshrined in the Covenant. Victims could not access effective remedies and compensation for these violations, particularly due to legislative restrictions on holding the government accountable, high litigation fees, the lack of an effective and efficient complaint system, as well as attacks against human rights defenders and anti-corruption activists. **The Coalition recommends that the Committee requests the State of Palestine to put in place effective procedures and measures for a more responsive complaint system, in order to provide redress to citizens whose rights are infringed. The State of Palestine should further stop its attacks against activists, and protect human rights defenders.**