



B'TSELEM

The Information Center for
Human Rights in the Occupied Territories

בית צלם

Date at Washington DC, this 28th day of September, 1999

Y. Rabin For the Government of the State of Israel

[Signature] For the P.O.

Witnessed by:

[Signature] The United States of America

[Signature] The Russian Federation

Information Sheet: M A Y 1 9 9 9

OSLO: BEFORE AND AFTER

The Status of Human Rights in the Occupied Territories

מרכז המידע הישראלי לזכויות האדם בשטחים (ע.ד.)

مركز المعلومات الاسرائيلي لحقوق الانسان في الاراضي المحتلة

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I n f o r m a t i o n S h e e t : M A Y 1 9 9 9

OSLO: BEFORE AND AFTER
The Status of Human Rights in
the Occupied Territories

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B'Tselem – The Israeli Information Center for Human Rights in the Occupied Territories was founded in 1989 by a group of lawyers, authors, academics, journalists, and Members of Knesset. **B'Tselem** documents human rights abuses in the Occupied Territories and brings them to the attention of policymakers and the general public. Its data are based on independent fieldwork and research, official sources, the media, and data from Palestinian and Israeli human rights organizations.

Introduction

The Oslo Accords ended on 4 May 1999.¹ This report reviews and compares the status of human rights in the Occupied Territories before the Oslo Accords – from the beginning of the intifada (9 December 1987) to the signing of the Declaration of Principles (13 September 1993) – with the period from the signing of the Declaration of Principles to the end of the interim period. Each of the periods lasted almost six years.

Since the signing of the Oslo Accords, the human rights situation in the Occupied Territories improved according to certain criteria, while, according to other criteria, the situation remained unchanged or even deteriorated. These criteria include, in part, the severity, intensity, and scope of the violation. Severity refers to the degree of injury suffered by the victims. Intensity relates to the duration of the violation. Scope deals with the number of persons whose rights have been violated.

Until a sovereign state is established in the Occupied Territories, international law stipulates that Israel – as the occupier – is responsible for protection of human rights there. Also, the Interim Agreement itself provides that it does not change the status of the Occupied Territories,² leaving many powers in Israel's hands,³ and does not provide the Palestinian Authority (PA) with

absolute legislative power.⁴ Therefore, both during and after the Oslo Accords, whether they are extended or replaced, B'Tselem considers Israel responsible for what occurs in the Occupied Territories, and for human rights violations occurring there, in particular.

In addition to Israel's systematic violations of human rights, the Palestinian Authority has also regularly violated the human rights of residents in the areas under its control.⁵ Palestinian groups severely violated human rights prior to establishment of the PA, but the PA is itself a product of the Oslo Accords. Furthermore, some violations result from Israeli pressure.⁶ Taking both Israeli and PA human rights violations into consideration, it is clear that while the entity committing the violations has changed in some cases, systematic violation of the rights of residents of the Occupied Territories continued after the signing of the Oslo Accords.

Respect for human rights should play a fundamental role in a peace process, which is intended to lead gradually to reconciliation of peoples at war. Protection of human rights is a goal of this process since human rights express basic democratic values that living in peace is intended to guarantee. A purpose of the Interim Agreement, stated in its preamble, is the "determination [of the two parties] to put an end to decades of

1. This is the official date that the agreements end, though the parties may decide that their provisions will continue to apply until a final or other agreement is signed.

2. Article 11(1) of the Israeli-Palestinian Interim Agreement on the West Bank and Gaza Strip, signed in Washington, DC on 28 September 1995 (Oslo 2) (hereafter - the Interim Agreement).

3. As detailed below.

4. Interim Agreement, article 18(4)-18(6).

5. See B'Tselem, *Neither Law Nor Justice: Extra-Judicial Punishment, Abduction, Unlawful Arrest, and Torture of Palestinian Residents of the West Bank by the Palestinian Preventive Security Service* (August 1995). B'Tselem and The Palestinian Human Rights Monitoring Group, *Human Rights in the Occupied Territories since the Oslo Accords: Status Report* (December 1996).

6. Israel pressures the PA to act against terror, resulting primarily in the violation of due process. See B'Tselem, *Cooperating against Justice: Human Rights Violations by Israel and the Palestinian National Authority following the Murders in Wadi Oelt* (July 1999).

confrontations and to live in peaceful coexistence, mutual dignity and security, while recognizing their mutual legitimate and political rights." Israel's prime minister, Benjamin Netanyahu, has crowned democracy and human rights the "third major pillar of a lasting peace."⁷ As this report shows, however, the change in the situation of human rights in the Occupied Territories

that followed the signing of the Oslo Accords has only been quantitative, resulting from the significantly smaller number of Palestinians living under Israeli security control. Even after Oslo, Israel continues to violate the human rights of residents of the Occupied Territories, and its human rights policy remains substantially unchanged

7. Stated in a speech to the United States Congress, 10 July 1996.

The Oslo Accords and Human Rights

The Oslo Accords require both Israel and the Palestinian Authority to respect human rights. Article 19 of the Interim Agreement stipulates that:

Israel and the [Palestinian Legislative] Council shall exercise their powers and responsibilities pursuant to this Agreement with due regard to internationally-accepted norms and principles of human rights and the rule of law.

Article 11(1) of Annex I of the Interim Agreement, which deals with the conduct of security forces, provides as follows:

Subject to the provisions of this Agreement, the Palestinian Police and the Israeli military forces shall exercise their powers and responsibilities pursuant to this Agreement with due regard to internationally-accepted norms of human rights and the rule of law, and shall be guided by the need to protect the public, respect human dignity and avoid harassment.

On the other hand, although Article II(C)(4) of the Wye Memorandum, of 23 October 1998, continues the Interim Agreement's obligations of the parties to safeguard human rights, the Wye document explicitly obligates only the Palestinians on this point:

Pursuant to Article XI(1) of Annex I of the Interim Agreement, and without derogating from the above, the Palestinian Police will exercise powers and responsibilities to implement this Memorandum with due regard to internationally-accepted norms of human rights and the rule of law, and will

be guided by the need to protect the public, respect human dignity, and avoid harassment.

Furthermore, contrary to the elaborate mechanisms for monitoring the security terms and conditions in the Wye Memorandum,⁸ the Memorandum established no mechanism for monitoring compliance with its human rights provisions.

Despite the restrictions incorporated within the Interim Agreement, which bind the parties to exercise their powers in accordance with human rights norms, the agreements contain provisions that inherently violate human rights or whose implementation results in human rights violations. We shall note three principal subjects of the Oslo Accords that entail such violations, either by act or omission.

Leaving the Settlements Unchanged

According to the Oslo Accords, Israel retains power over the Jewish settlements, military installations, Israeli civilians, internal and external security, and public order in the settlements.⁹ The PA has no jurisdiction whatsoever over Israeli civilians, even if they reside in the Occupied Territories or commit a crime in an area under PA control.¹⁰ Thus, Palestinians are subject to a different set of laws than Israelis living in the same area.

Establishment of settlements by the occupier in occupied territory contravenes international law. Furthermore, implementing

8. See articles II(A) and II(B).

9. See article 12(1) of the Interim Agreement.

10. Article 1(2)(b) of Annex 4 (Protocol Concerning Legal Matters) of the Interim Agreement.

two systems of law in the Occupied Territories – a harsh system applying to Palestinian residents under Israeli control and a forgiving system applied to Jewish residents – violates the principle of equality before the law and the prohibition of discrimination.¹¹

Since signing the Declaration of Principles, Israel has established thirty settlements in the Occupied Territories, seventeen of them just prior to and after the signing of the Wye Memorandum.¹² Although illegal, the Israeli government has not dismantled them.

The settlers' initiative in establishing new settlements is intended to establish facts on the ground that will hinder implementation of the agreements. The immediate result is further violation of Palestinian rights: Palestinians are denied entry to even more land – at times close to Palestinian farmland – and their houses are demolished to build bypass roads for the settlements.

Israeli Control of the Borders

The Oslo Accords stipulate Israeli control of the border crossings from PA-controlled areas: between Gaza and the West Bank and between PA areas and Israel, Jordan, and abroad. Israeli military forces are even stationed between the Gaza Strip and Egypt.¹³ Thus, Israel maintains sole control over the freedom of movement of Palestinians, using this power to arbitrarily deny their freedom of movement. Israel's right to close the border crossings between it and the PA is incorporated within the agreements

themselves. Article IX(1)(d) of Annex I of the Interim Agreement stipulates:

The provisions of this Agreement shall not prejudice Israel's right, for security and safety considerations, to close the crossing points to Israel and to prohibit or limit the entry into Israel of persons and of vehicles from the West Bank and the Gaza Strip. In addition, the provisions of this Agreement shall not prejudice the use of safe passage.

Israel permanently denied Palestinian freedom of movement by imposing a general closure on the Occupied Territories in March 1993. The Oslo Accords sanctioned and perpetuated the closure: Palestinians are closed in from all sides by Israel and must obtain exit permits when they want to leave, having to face bureaucratic obstacles and arbitrary decision-making by the Israeli authorities. Furthermore, the Interim Agreement added another layer of bureaucracy – the Palestinian bureaucracy – in the handling of movement permits.

Israel's control of the border crossings harms the Palestinian economy, the rights of Palestinians to work and to education, inter-family relations, and immigration to the Occupied Territories by returning refugees or persons seeking family unification. Israel arbitrarily denies the right of Palestinians to leave and return to their country, a right stipulated in article 13 of the UN Universal Declaration of Human Rights. Furthermore, the Israeli authorities do not publish, and the public is consequently unaware of, the criteria for receiving exit permits. The Israeli authorities also do not state reasons for denying requests for permits and often deny the requests arbitrarily.

11. See B'Tselem, *Law Enforcement vis-a-vis Israeli Civilians in the Occupied Territories* (March 1994); B'Tselem, *Israeli Settlement in the Occupied Territories as a Violation of Human Rights: Legal and Conceptual Concepts* (March 1997).

12. Data of Peace Now, 11 April 1999. According to Ha'aretz of 14 April 1999, U.S. satellite photos showed that six of the new settlements were established on the eve of the Wye summit. Thus, eleven settlements were established after the signing of the Wye Memorandum.

13. Article I(1) of the Interim Agreement.

Safe Passage between the West Bank and Gaza

Although the Oslo Accords define the West Bank and the Gaza Strip as "one territorial unit whose integrity will be preserved during the interim period,"¹⁴ Israel has not met its commitment to establish a safe passage between the two areas, as it undertook in the agreements. Palestinians are not allowed free movement within the areas under PA control, which denies Palestinians their right to conduct a proper family life, receive appropriate medical treatment, and study in West Bank universities.¹⁵ Israel's action also affects the work of human rights organizations.¹⁶

Jerusalem

Article 17(1)(a) of the Interim Agreement stipulates that the issue of Jerusalem will be discussed in the context of the permanent-

status negotiations. The Oslo Accords did not change Israel's policy of deliberate and systematic discrimination, primarily in planning and building, in East Jerusalem. At the end of 1995, Israel began to revoke the residency and deny social benefits of hundreds of East Jerusalem Palestinians each year. This policy is intended to create a demographic reality that will facilitate recognition of Israeli sovereignty over the city in the permanent-status agreements. International law considers Jerusalem, like other lands occupied in 1967, territory under belligerent occupation.¹⁷ Thus, international humanitarian law applies there, and Israel is responsible for the welfare of its residents. This obligation remains until the status of Jerusalem is determined in the permanent-status agreement that will be reached by Israel and the Palestinians. Israel's blatant discrimination between Palestinian and Jewish residents of the city violates the principle of equality, a basic tenet of human rights.

14. Article 4 of the Declaration of Principles on Interim Self-Government Arrangements, signed in Washington, DC on 13 September 1993. The Interim Agreement repeats this commitment in article 1(2) of Annex I.

15. Israel imposed a blanket prohibition on students wanting to travel from the Gaza Strip to the West Bank. See B'Tselem, *Divide and Rule: Prohibition on Passage between the Gaza Strip and the West Bank* (May 1998).

16. *Ibid.*

17. Article 47 of the Fourth Geneva Convention.

Human Rights Violations Before and After the Oslo Accords¹⁸

Persons Killed

Table 1
Persons killed before and after the Declaration of Principles, 13 September 1993

	Before the Declaration of Principles (9 December 1987 to 13 September 1993)		After the Declaration of Principles (14 September 1993 to 30 April 1999)	
	In the Occupied Territories	In Israel	In the Occupied Territories	In Israel
Palestinians by Israeli security forces	1,070	17	270	11
Palestinians by Israeli civilians	54	21	59	6
Palestinian security forces by Israeli security forces	-	-	18	-
Total number of Palestinians killed by Israelis	1,124	38	347	17
Israeli civilians by Palestinian residents	47	53	43	124
Israeli civilians by Palestinian security forces	-	-	1	-
Israeli security forces by Palestinian residents	43	17	32	42
Israeli security forces by Palestinian security forces	-	-	16	-
Total number of Israelis killed by Palestinians	90	70	92	166
Total	1,322		622	

Palestinians killed in the Occupied Territories include those killed in Israeli detention facilities.

The decline in the number of persons killed is a welcome improvement. The IDF's redeployment from Palestinian population centers significantly reduced the friction between the IDF and Palestinian residents that had led to most of the deaths and injuries during the intifada. The higher number of Israelis killed in Israel after the

signing of the Declaration of Principles results from the bomb attacks by Palestinian organizations opposing the agreement. However, the decline did not result from any substantive change in policy. Israel's Open-Fire Regulations remained the same, and in clashes with Palestinians, Israel's security forces continued to use lethal fire.

18. The data are those of B'Tselem, except where stated otherwise.

Rubber-Coated Metal Bullets

The IDF continues to use rubber-coated metal bullets. From the beginning of the intifada to the end of April 1999, sixty

Palestinians were killed by these lethal bullets (these deaths are included in the figures stated in Table 1).

Table 2
Persons killed by rubber-coated metal bullets

	Children	Adults	Total
Before Oslo 9 December 1987 to 13 September 1993	21	21	42
After Oslo 14 September 1993 to 30 April 1999	8*	10	18

* Lulu Abu Dahi died in 1998, ten years after being wounded by a rubber-coated metal bullet that seriously disabled her and led to her death.

Following the Declaration of Principles, the number of persons killed by rubber-coated metal bullets fell sharply. However, the number of persons killed by rubber-coated metal bullets is high. Despite this, Israel continues to use this ammunition against Palestinians.

Israeli officials claim that the regulations on their use are strictly enforced. At the same time, the Office of the Military Advocate General considers the deaths "non-

preventable mistakes." The root of the problem clearly lies in the regulations themselves, which lead to the killing of innocent persons. Israel's attitude toward the many killings of Palestinians indicates the shameful disregard it holds for human life. The refusal of the Office of the Military Advocate General to amend the regulations even though many children have died after being struck by rubber-coated bullets reinforces this conclusion.¹⁹

19. See B'Tselem, *Death Foretold: Firing of "Rubber" Bullets to Disperse Demonstrations in the Occupied Territories* (December 1998).

Minors²⁰

Table 3
Minors killed before and after the Declaration of Principles

	Palestinian minors killed by security forces in the Occupied Territories	Palestinian minors killed by Israeli civilians in the Occupied Territories	Israeli minors killed by Palestinians in the Occupied Territories	Israeli minors killed by Palestinians in Israel
Before Oslo 9 December 1987 to 13 September 1993	237	13	3	2
After Oslo 14 September 1993 to 30 April 1999	42	10	1	12

There were no minors among the Palestinians killed in Israel by Israeli security forces or Israeli civilians

The number of Palestinian minors killed after the signing of the Declaration of Principles fell sharply. In contrast, the number of Israeli

minors killed by Palestinians in Israel rose sharply.

Human Rights Violations by Israel

Demolition of Houses

Demolition of Houses as Punishment

Demolition of houses is one of the harshest punishments Israel imposes on Palestinians living in the Occupied Territories. Demolition and sealing of houses in the Occupied Territories contravenes international law,

which prohibits collective punishment and arbitrary damage to property.²¹ Demolition of the house of a person suspected of involvement in an attack is an administrative procedure without trial. If there is a trial, most demolitions take place before the trial, making the trial's outcome irrelevant. In doing this, Israel grossly violates the principle of due process and imposes a draconian punishment on the perpetrator's family members, who are not responsible for his acts and have not been convicted of any offense. Where the perpetrators were suicide-

20. Persons under the age of seventeen.

21. See, B'Tselem, *Demolition and Sealing of Houses in the West Bank and the Gaza Strip as a Punitive Measure during the Intifada* (September 1989), B'Tselem, *House Sealing and Demolition as a Means of Punishment - Follow-up Report* (November 1990); B'Tselem, *Without Limits: Human Rights Violations under Closure* (April 1996)

bombers, Israel demolished houses in punishment for acts whose perpetrators are no longer alive. When a new government took office in Israel in 1992, Israel almost totally ceased using total demolition of Palestinian houses as a

punitive measure. However, sealing and/or partial demolition of houses continued. In 1996, Israel again began completely demolishing houses following attacks, but limited this action almost exclusively to cases of suicide-attacks.

Table 4
Demolition and sealing of houses as a punitive measure, before and after the Declaration of Principles

	Before the Agreement 9 December 1987 to 13 September 1993	After the Agreement 14 September 1993 to 30 April 1999	Total
Total demolition	432	19	451
Partial demolition	61	1	62
Total sealing	289	5	294
Partial sealing	115	3	118

As the figures show, a sharp and significant decline in the number of demolitions and sealings of houses followed the signing of the Declaration of Principles. However, the policy to demolish houses as a means of punishment continues.

Demolition of Houses during Searches

In September 1992, the IDF began to use massive firepower aimed at houses in which it suspected wanted persons were hiding. After 1995, Israel destroyed no houses in this way.

Table 5
Destruction of houses during searches for wanted persons, before and after the Declaration of Principles

	Before the Agreement 9 December 1987 to 13 September 1993	After the Agreement 14 September 1993 to 30 April 1999	Total
Total demolition	56	25	81
Partial demolition	67	8	75

Demolition of Houses Built without a Permit

Israel regularly demolishes Palestinian houses built without a permit in the Occupied Territories. This demolition is the outcome of Israel's restrictive planning policy, which does not allow thousands of Palestinians to build on their land.

The demolitions are ostensibly a purely administrative procedure. However, their

location and timing and contrast to Israeli settlement planning policy indicate that the large-scale demolitions are totally unrelated to planning needs and considerations. Rather, Israel's policy is motivated by political considerations, like expanding settlements, building bypass roads, establishing facts on the ground in preparation for the permanent-status negotiations, and revenge for bomb attacks.²²

Table 6
Demolition of houses built without a permit, 1987 to 1998*

Year	West Bank	East Jerusalem
1987	103	No statistics
1988	393	30
1989	347	
1990	102	
1991	227	
1992	148	12
1993	63	48
1994	120	29
1995	43	25
1996	140	17
1997	233	16
1998	150	30

* Sources: IrShalem, LAW, PHRIC, Israeli authorities, and the media. The figures provided by the sources vary as to the nature of the data (residences/other structures) and the numbers themselves. Therefore, these figures should be used with caution even though the numbers stated are the minimum figures provided.

²² See B'Tselem, *Demolishing Peace: Israel's Policy of Mass Demolition of Palestinian Houses in the West Bank* (September 1997).

Table 7

Demolition of houses built without a permit in the Occupied Territories, 1999

(these figures are based on B'Tselem's independent research)

West Bank			East Jerusalem			Number of persons/children whose houses were demolished (minimal estimate)	
Inhabited residential houses	Uninhabited residential houses	Commercial buildings	Inhabited residential houses	Uninhabited residential houses	Commercial buildings	Total	Of whom – persons left homeless
-	10	13	5	3	1	75, of whom 33 are children	30, of whom 13 are children

According to Table 6, from 1987 to 1998, the Israeli authorities "administratively" demolished at least 2,200 residential houses and hundreds of other structures of Palestinians in the Occupied Territories. Assuming that the average number of potential inhabitants or dispossessed per dwelling is similar to the average in the Occupied Territories, since 1987 more than 13,000 Palestinians lost their house after it was "administratively" demolished.

Israel's policy on house demolition has not changed since the signing of the Declaration

of Principles. Following the Interim Agreement, authority over planning in areas A and B of the Occupied Territories was transferred to the PA. Although Israel currently has planning authority over only some five percent of the Palestinian population in the West Bank – those living in Area C – the average number of houses demolished each year has not declined. The number of demolished houses in East Jerusalem has also not dropped

Arrests

The Israeli authorities do not supply complete data on arrests during a specific period, but only the number of persons in prison on a particular date. It is difficult,

therefore, to estimate the number of arrests made over the years. Furthermore, some persons have been arrested multiple times, and some have had their detention extended while in prison.

Table 8
Arrests from the beginning of the intifada
(figures from Amnesty International's annual reports)²³

Year	Number of persons arrested
1987 (end of year)	at least 1,200
1988	at least 25,000
1989	~ 25,000
1990	~ 25,000
1991	~ 18,000
1992	~ 25,000
1993	~ 13,000
1994	~ 6,500
1995	"thousands of persons"
1996	at least 1,600
1997	at least 1,200

We do not have a monthly breakdown of the number of arrests in 1993, which would enable precise comparison of figures before and after the Declaration of Principles. However, the figures since the beginning of 1994 show a sharp decline in arrests. This

resulted from the Oslo Accords, which reduced the number of Palestinian residents under Israeli security control and stipulated the release of prisoners. The decline is also apparent in the figures provided by the Israeli authorities.

23. Amnesty International's figures for 1998 are not yet published.

Table 9

*Convicted prisoners, persons detained for interrogation,
persons detained until the end of trial, and administrative detainees²⁴*

Date	IPS	IDF	Total
November 1989	~ 4,000	9,009	~ 13,000
Oct. to Dec. 1991	~ 3,900	7,601	~ 11,500
December 1992	3,469	7,496	10,965
May 1993	3,500	6,545	10,045
August 1994	unknown	2,353	unknown
25 November 1995	1,850	2,163	4,013
13 November 1996	2,276	826	3,102
2 December 1997	2,212	733	2,945
December 1998	1,628	623	~ 2,251
April 1999	1,440	645	~ 2,085,440

According to data provided by the Israeli authorities, most of the detainees are held in IPS facilities within Israel, which contravenes international law and makes family visitation and meetings with lawyers difficult.²⁵

Torture

According to B'Tselem's estimates, some eighty-five percent of Palestinian detainees

are tortured during interrogation. This figure did not decline after the signing of the Oslo Accords.²⁶ Israeli and international law prohibit torture, and Israel is party to the relevant international conventions, which unequivocally prohibit, under any circumstances, torture and other types of cruel, inhuman, and degrading treatment and punishment. Israel is the only democratic state in the world that officially sanctions torture: in the Landau Commission report²⁷

24. Until 1994, the IDF and the Israel Prisons Service (IPS) provided separate figures. Between 1995 and June 1998, the IDF Spokesperson provided B'Tselem with all data relating to Palestinian detainees and prisoners held in IDF and IPS detention facilities. Data on persons held by the IPS began in June 1998 and are based on information provided by Palestinian organizations. These data do not include persons imprisoned or detained for criminal offenses. The IDF data for 1989 relate to the period prior to 5 November, and the IPS data, which were provided by the Ministry of Police, relate to November, the 1991 data of the IDF Spokesperson relate to 30 December, and for the IPS, to 15 October, the 1992 data of the IDF Spokesperson relate to 9 December, and the IPS data to 27 December, the 1993 data of IDF Spokesperson relate to 20 May, and for the IPS, to 17 May; the 1994 data of the IDF Spokesperson relate to 3 August; the 1998 data of the IDF Spokesperson relate to 26 December, and for the IPS, which were provided by the Mandela Institute and also include detainees held by the Israel Police Force, to 31 December; the 1999 data of the IDF Spokesperson relate to 22 April, and for the IPS, which were provided by Addameer: Prisoners Support Association and also include detainees held by the Israel Police Force, to the end of April.

25. Article 49 of the Fourth Geneva Convention.

26. See B'Tselem, *Routine Torture: Interrogation Methods of the General Security Service* (February 1998).

27. See B'Tselem, *Interrogation of Palestinians during the Intifada: Ill-Treatment, "Moderate Physical Pressure" or Torture?* (March 1991).

and in decisions of its Supreme Court sitting as the High Court of Justice, which has consistently allowed the GSS to use methods of torture during interrogation.²⁸

Since the number of detainees is much lower than during the intifada, fewer Palestinians are being tortured. However, the peace process did not result in Israel changing its policy of allowing torture during interrogations.

Administrative Detention

Administrative detention is detention without charge or trial, authorized by administrative order rather than judicial decree. The authorities do not inform detainees or their attorneys of the material on which the detention is based, so it is impossible to question the accuracy of the charges and the justification for the detention. The detention order may be renewed indefinitely, for periods of up to six months each time. The manner in which Israel uses administrative detention violates the

protections stipulated by Israeli and international law, which are intended to ensure the right to liberty and due process, the right to defend oneself, and the presumption of innocence.²⁹

On 13 September 1993, the day the Declaration of Principles was signed by Israel and the Palestinian Liberation Organization, Israel held 277 Palestinians in administrative detention. According to conservative estimates, since then, Israel has administratively detained some one thousand Palestinians for periods ranging from two months to five and a half years.³⁰ In April 1999, Israel held seventy-five Palestinians in administrative detention.

Administrative detention did not decline with the signing of the Oslo Accords.³¹ The number of administrative detainees fell in 1998, when Israel released several administrative detainees who had been held for four years or more. One administrative detainee, Usama Barham, who was detained in September 1993, has been held in administrative detention for more than five and a half years.

Table 10

Administrative detainees before the signing of the Declaration of Principles
(figures provided by the IDF Spokesperson, unless otherwise noted)

Date	Persons held in administrative detention
5 November 1989	1,794 ³²
30 December 1991	348
30 December 1992	510

28 See B'Tselem, *Legitimizing Torture: The Israeli High Court of Justice Rulings in the Bilbeisi, Hamdan and Mubarak Cases* (January 1997).

29 See B'Tselem, *Detained Without Trial: Administrative Detention in the Occupied Territories since the Beginning of the Intifada* (October 1992).

30 The problem in making a precise estimate results from the gap between the number of administrative orders issued and the number of detentions. The Israeli authorities supply only the number of detainees held at a given time, from which must be extracted the number of new detainees, rather than detainees held in prolonged detention, whose detention order has been extended every six months. Also, some administrative detainees are released and later detained a second or third time.

31 See B'Tselem, *Prisoners of Peace: Administrative Detention during the Oslo Process* (June 1997).

32 *Al Hamishmar*, 6 November 1989.

Table 11

Administrative detainees after the signing of the Declaration of Principles
(figures provided by the IDF Spokesperson, unless otherwise noted)

Date	Persons held in administrative detention
1 December 1993	125
3 August 1994	163
27 December 1995	224
25 December 1996	267
31 December 1997	354
26 December 1998	82 ³³
25 March 1999	75 ³⁴

The number of administrative detainees declined over the past two years while in the first four years after the signing of the Declaration of Principles, essentially no change in the number of administrative detention orders occurred. Some Palestinians detained since the signing of the Declaration of Principles were detained because of their opposition to the Oslo process, and the detention order itself often mentions such opposition as a reason for the detention.

Jerusalem

In June 1967, Israel annexed some seventy square kilometers to the municipal boundaries of West Jerusalem. Sixty-four of them were not from East Jerusalem, but from other areas of the West Bank. This unilateral annexation contravenes international law, but article 47 of the Fourth Geneva

Convention provides that even in the case of annexation, its provisions continue to apply. Establishment of the city's borders and Israel's subsequent policy in East Jerusalem are based on national-political considerations and not the welfare of the city's residents. This policy is intended to maintain the "demographic balance" necessary to ensure Israeli sovereignty over the city. The policy is characterized by, in part, severe restriction on building in East Jerusalem and a low level of development there,³⁵ resulting from disregard for the residents' needs. Israel took these measures to force Palestinians to leave the city and preserve an artificial Jewish majority.

Planning, Building, and Development

The housing shortage of East Jerusalem Palestinians and the gap in housing between Palestinians and Jews in the city are a cumulative result of the systematic discrimination that has characterized Israel's

33. According to data provided by the IDF Spokesperson, seventy-five administrative detainees are held in IDF detention facilities. Mandela Institute states that another seven administrative detainees were being held in IPS facilities.

34. According to data provided by the IDF Spokesperson, seventy-five administrative detainees are held in IDF detention facilities. Addameer states that another six administrative detainees were being held in IPS facilities.

35. Jerusalem Municipality, Office of the Director General, "Municipal Services in the Arab Sector - Analysis of Needs and Responses" (in Hebrew), November 1994.

policy since 1967 in the areas of planning and development and of populating the city. Whereas Israel has built and invested greatly in Jewish neighborhoods in East Jerusalem and encourages Jews to settle there, it has, through its acts and omissions, choked building and development for the Palestinian population. Jerusalem's rapid development is intended solely to serve the Jewish population. This policy blatantly discriminates between Jewish and Palestinian neighborhoods in planning, building, and development, and has created an extreme housing shortage among East Jerusalem Palestinians. Israel's actions severely violated the Palestinian residents' right to housing

Construction³⁶

Israeli land expropriation in East Jerusalem over the years has led to a sharp decrease in

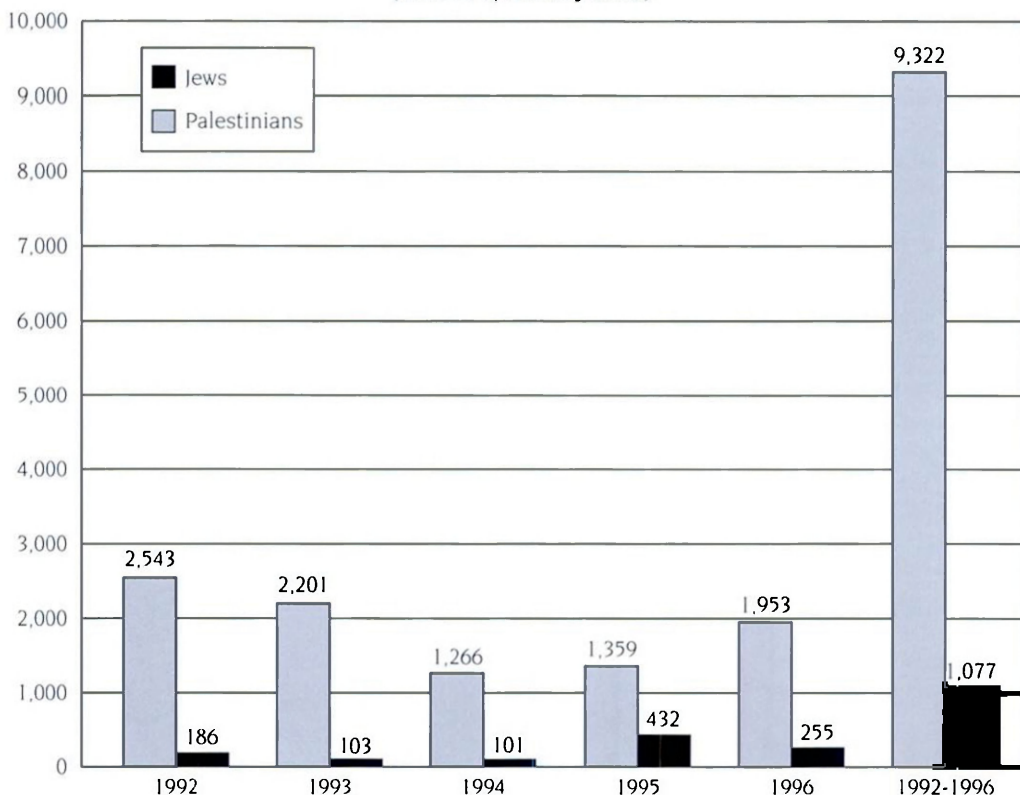
the land available to Palestinians and to a steadily increasing housing shortage. As of November 1997, more than 40,000 housing units for Jews have been built on expropriated land, but not one unit for Palestinians, who comprise thirty percent of the city's population.

- Of the 17,587 housing units completed between 1990 and the end of 1996, only 1,252 (seven percent), were built in Palestinian neighborhoods.
- In November 1997, there were more than 40,000 housing units in the Jewish neighborhoods of East Jerusalem, while East Jerusalem's Palestinian neighborhoods had only some 26,600

36. The data are taken from the *Jerusalem Statistical Yearbook for 1997* (Jerusalem Municipality and the Jerusalem Institute for Israel Studies).

Figure 1

Residential construction completed in Jerusalem, by nationality, 1992-1996
(number of housing units)



Housing Density

Density, the fundamental measure in determining the standard of housing, refers to the number of persons living in a room (regardless of the room's size). In the Western world, housing is considered overcrowded when more than two persons live in a room. The average housing density in the West is 0.7 persons per room.

At the end of 1996, average housing density per room among Jews was 1.1 and 2.1 among Palestinians.³⁷ This gap of almost one

hundred percent is double the gap that existed in 1967.

Despite the Oslo Accords, Israel has not changed its policy of discrimination in Jerusalem with regard to planning, building, and development.

Revocation of Residency

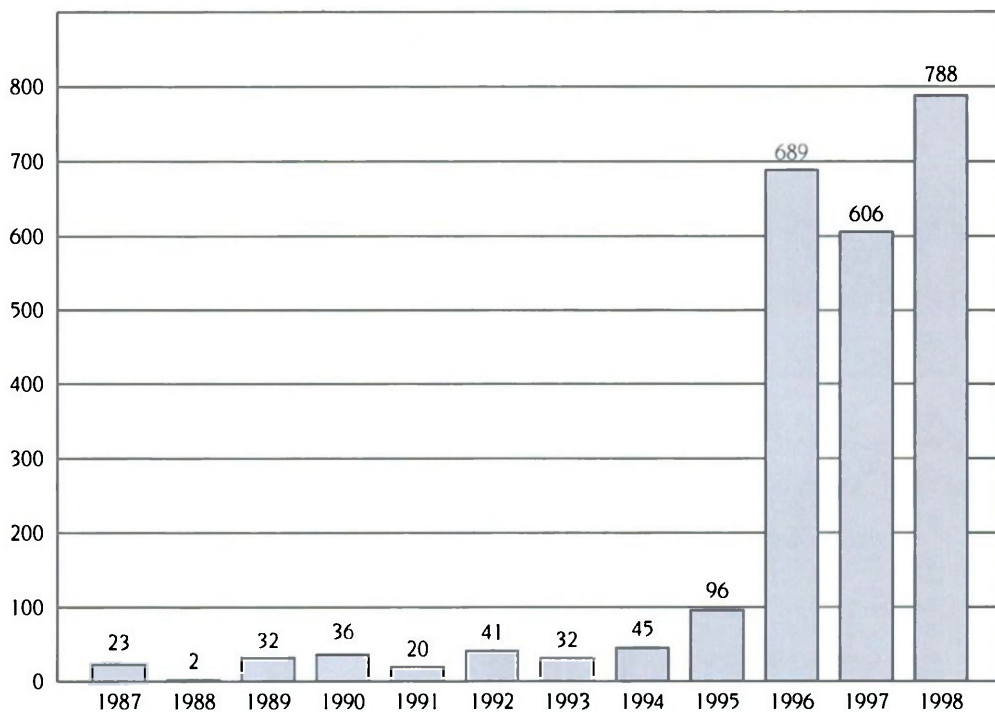
At the end of 1995, the Ministry of Interior began to implement a policy of "quiet

37. See *Jerusalem Statistical Yearbook for 1997*, Table VI/18.

deportation" in East Jerusalem. Using laws, regulations, court judgments, and administrative tactics, Israeli authorities have revoked the residency of Palestinian residents of East Jerusalem who have moved outside the municipal borders (including those who lived abroad temporarily). Palestinians unable to prove that they have

lived and continue to live in the city are compelled to leave their homes forever. The authorities also revoke their entitlement, and that of their family, to social benefits.³⁸ Between 1996 and 1998, the authorities revoked the residency of 2,083 East Jerusalem Palestinians

Figure 2
Revocation of residency of East Jerusalem Palestinians, 1987 to 1998



Israel's policy of revocation of residency severely and extensively harms thousands of Palestinian families. It prohibits East Jerusalem Palestinians from living in the place of their birth and revokes their right to medical treatment and national-insurance allotments.

Furthermore, this policy blatantly discriminates between East Jerusalem Palestinians and Jewish residents of the city. The Jewish residents are allowed to leave the city without ever losing their right to return, regardless of how long they lived elsewhere. Jewish permanent residents may move to the

³⁸ See B'Tselem and HaMoked Center for the Defence of the Individual. *The Quiet Deportation: Revocation of Residency of East Jerusalem Palestinians* (April 1997); B'Tselem and HaMoked: Center for the Defence of the Individual. *The Quiet Deportation Continues: Revocation of Residency and Denial of Social Rights of East Jerusalem Palestinians* (September 1998)

settlements in the Occupied Territories without their residency status being affected. On the other hand, East Jerusalem Palestinians – who are also defined by law as “permanent residents” of Israel – can expect to lose their status and social benefits when they move to the Occupied Territories.

Thus, the Oslo Accords did not change Israel’s discriminatory policy toward East Jerusalem Palestinians.

Deportation

Deportation is one of the harshest punishments Israel has used against Palestinians from the Occupied Territories. It is an administrative decision reached without giving the deportees an opportunity to defend themselves, and contravenes international law, which prohibits “the deportation of protected persons from the occupied territory.”³⁹

Table 12

Deportations since the beginning of the intifada

Year	Number of persons deported
1988	32
1989	26
1990	-
1991	8
1992	415
Total	481

Israel has not used this draconian measure since the mass deportation of 1992, in which it deported 415 Palestinian residents of the Occupied Territories.⁴⁰ There has, therefore, been improvement in this area since the signing of the Declaration of Principles, even though deportation had already ceased a year earlier. Furthermore, during the Oslo process, Israel has allowed those deported in the mass deportation of 1992, and some Palestinians who had been deported before then, to return to the Occupied Territories.

Closure

In January 1991, during the Gulf War, Israel changed the policy it had implemented since June 1967. The general exit permits of 1972 were revoked, and every resident of the Occupied Territories had to have a personal exit permit in order to enter Israel. In March 1993, following Palestinian bomb attacks in Israel, Israel imposed an overall closure on the Occupied Territories “until further notice” and set up checkpoints to enforce it.⁴¹ This closure has remained in effect in varying

39. Article 50 of the Fourth Geneva Convention.

40. See B’Tselem, *Deportation of Palestinians from the Occupied Territories and the Mass Deportation of December 1992* (June 1993).

41. See B’Tselem, *Without Limits*.

degrees of severity. Israel grants entry permits sparingly, and does not publicize the criteria for obtaining them. Because of the closure, Palestinian residents of the Occupied Territories are unable to enter the annexed East Jerusalem.

In addition to the general closure, Israel imposes two other types of closure

One type is a *total closure*, where Israel cancels all entry permits. This is generally imposed after attacks or in an attempt to prevent attacks at sensitive times, such as Israeli holidays or days politically significant to Palestinians.⁴² This type of closure constitutes collective punishment, which is prohibited under international law.

The second type of closure is the *internal closure*, which is a total blockade of West Bank towns and villages, preventing entry into and exit from them. Internal closures are generally imposed after a Palestinian attack on Israeli civilians or security forces.

During a *curfew*, residents are not allowed to leave their homes

In addition, the safe passage between the West Bank and the Gaza Strip, which the parties agreed to in the Oslo Accords, has not been implemented. This failure has resulted in the severance of areas under the control of the PA itself.⁴³

Although Israel is not obligated to allow entry to non-citizens of Israel, its closure policy ignores the Oslo Accords, which view the West Bank and the Gaza Strip as "one territorial unit." It also disregards international law, which holds that East Jerusalem is an integral part of the West Bank

East Jerusalem constitutes the medical, economic, religious, and educational center of the Occupied Territories, as well as the main route linking the northern and southern parts of the West Bank. Not allowing Palestinians of the Occupied Territories to enter East Jerusalem severely affects their freedom of movement, their ability to manage their daily affairs properly, and their welfare, which Israel must ensure under international humanitarian law. This obligation also applies to residents of the Occupied Territories who are now under the power of the PA, since they too are located in occupied territory controlled by Israel. Furthermore, in the more than thirty years of Israeli occupation, Israel has not acted to establish an economic, labor, and health infrastructure in the Occupied Territories, and has made residents of the Occupied Territories totally dependent on Israel for their sources of income and medical care.

Economic Effects

As a result of the closure, economic conditions are significantly worse than they were during the intifada, prior to the Oslo Accords. Unemployment in the Occupied Territories reached 32.6 percent in 1996. During total closure, unemployment in the Gaza Strip reaches seventy percent and in the West Bank fifty percent.⁴⁴ The World Bank estimated the loss of income resulting from the prolonged total closure imposed during August to September 1997 at approximately \$52 million (\$1.35 million a day).⁴⁵ Prior to imposition of the general closure in 1993, some fifty percent of the goods from the Gaza

42 The spokesperson of the Coordinator of Government Operations in the Occupied Territories informed B'Tselem, in a telephone conversation on 25 April 1999, that such a closure has recently been employed only in exceptional circumstances, and even in such cases, the Israeli authorities allow passage for humanitarian reasons like receiving hospital treatment, movement of medical teams, teachers, and movement of goods

43 See B'Tselem, *Divide and Rule: Prohibition on Passage between the Gaza Strip and the West Bank* (May 1998)

44 UNSCO (United Nations Special Coordinator in the Occupied Territories), *Economic and Social Conditions in the West Bank and Gaza Strip - Quarterly Report* (Gaza, Spring 1998), p. 16.

45 The World Bank and UNSCO, *Closure on the West Bank and Gaza - Fact Sheet*, 2 October 1997. <http://www.arts.mcgill.ca/MEPP/unsco/closure001097.html>

Strip were marketed in the West Bank. In 1995, this figure declined to eight percent.⁴⁶

Between the end of 1992 and the end of 1996, the real gross domestic product in the Occupied Territories fell by 18.4 percent. If population growth is taken into account during the same period, the decline amounted to 36.2 percent per person. Figures for 1993, the year Israel imposed the closure that has continued to the present, show a close relationship between Israel's closure policy and deterioration of the Palestinian economy: in 1993, gross domestic product fell by 22.2 percent.⁴⁷ The principal reason for the decline was the great dependence of the Palestinian economy on income from Palestinians employed in Israel. The World Bank and the Palestinian Economic Research Institute estimate the total loss from the closure in 1993 to 1996 at \$2.8 billion.⁴⁸

Israel's closure policy has also led to an increase in poverty. In the Gaza Strip, poverty rose between 1995 and 1997 by 4.1 percent, from 36.3 percent to 40.4 percent. In 1997, more than 20 percent of the entire Palestinian population were living under the poverty line, which in the Occupied

Territories is a per capita annual income of \$650.⁴⁹ Between 1996 and 1997, household consumption fell by 5 percent, and expenditures fell by 9.4 percent, from an average monthly expenditure of \$828 to \$750.⁵⁰ In 1998, the principal economic indicators improved slightly. This resulted from the non-imposition of total closure on workdays and from the significant increase of Palestinians employed in Israel and the settlements.⁵¹

There are slight differences in the figures the various bodies provided concerning closure days in the Occupied Territories. In September 1998, B'Tselem began to keep a record of the closure days. Thus, we are unable to compare the two periods with which this report deals. According to our figures, in the last third of 1998, Israel imposed a total closure for twenty-six days, an internal closure on Palestinian towns and villages for twenty days, and a curfew on Palestinian towns and villages for twenty-five days.⁵² During the first four months of 1999, Israel imposed eight total-curfew days, fourteen days of closure on Palestinian towns and villages, and seven days of curfew on Palestinian towns and villages.

46. UNSCO, *Economic and Social Conditions*, pp. 55-56.

47. *Ibid*.

48. The World Bank and MAS (The Palestinian Economic Research Institute), *Development under Adversity: The Palestinian Economy in Transition* (Nablus and Gaza, October 1997), p. 6.

49. UNSCO, *Economic and Social Conditions*, pp. 55-56.

50. *Ibid*.

51. *Ibid*.

52. One day = a few hours up to twenty-four hours.

Table 13

*Total closure on the Occupied Territories prior to the signing
of the Declaration of Principles*

Year	Number of days of closure ⁵³ (figures of the Coordinator of Government Operations in the Occupied Territories)		Number of days of closure ⁵⁴ (figures of the Palestinian Authority)	
	Gaza Strip	West Bank	Gaza Strip	West Bank
1988 ⁵⁵	-	-	7	7
1989	-	-	3	5
1990	-	-	10	6
1991	3	6	41	41
1992	6	3	37	-
1993	40	1	13	5
Total	49	10	111	64

Table 14

*Total closure on the Occupied Territories after the signing
of the Declaration of Principles*

Year	Number of days of closure (figures of the Coordinator of Government Operations in the Occupied Territories)		Number of days of closure (figures of the Palestinian Authority)	
	Gaza Strip	West Bank	Gaza Strip	West Bank
1993 ⁵⁵	-	-	3	3
1994	-	33	68	59 (including one day in Jencho)
1995	26	67	69	66
1996	95	88	108	108
1997	42	91	63	78
1998	20	20	no figures	no figures
Total	183	299	311	134

53. The spokesperson for the Coordinator of Government Operations in the Occupied Territories, Shlomo Dror, provided this information to B'Tselem on 26 April 1999.

54. See the PA's website: <http://www.pna.org/mol/statistics/closures.htm>

55. Prior to 1991, Israel imposed a closure on the Occupied Territories on certain days, like Yom Kippur, Memorial Day, and Independence Day.

In depth and scope, the closure is undoubtedly the most extensive human rights violation in the Occupied Territories since the signing of the Declaration of Principles. The violation has been prolonged, at times extremely severe, and affected the entire Palestinian population. The closure has affected numerous basic aspects of life of the entire civilian population that remained under Israeli control after the Oslo Accords. This population includes not only Palestinians under Israel's direct control, but also Palestinians residing in Areas A and B, because Israel totally controls the border crossings. Compared to the period that preceded it, the closure-related violations since the signing of the Oslo Accords has deteriorated significantly.

Family Unification

Israel has never recognized the right of Palestinian residents of the Occupied Territories to family unification, i.e., to obtain residency for their spouse and children.

Until 1993, Israel rejected almost every request for family unification. Relatives of residents found in the Occupied Territories without a valid visitor's permit suffered deportation, threats, and harassment. In August 1993, Israel changed its policy and approved family unification for spouses and "humanitarian cases" up to a quota of 2,000 families a year. This quota did not meet the residents' needs, and families were compelled to live apart while waiting the lengthy period until their request was granted.

Family Unification after Oslo

In spite of the commitment in the Interim Agreement "to promote and upgrade family reunification" in order to "reflect the spirit of the peace process,"⁵⁶ the Oslo Accords did

not significantly improve the problem of family separation in the Occupied Territories. Even following implementation of the agreements, Israel retains sole authority over unification and separation of every family in the Occupied Territories. Israel unilaterally established that family unification in the Occupied Territories would continue to be subject to the annual quota set prior to the Interim Agreement, even though the quota is woefully inadequate.

In November 1995, with the transfer of powers over the population registry to the PA, family unification was frozen because of Israel's refusal to meet the PA's demand to increase or revoke the annual quota. In 1998, family unification was renewed, using the limited quota of 1993.

Israel and the PA currently have more than 13,000 pending requests for family unification in the West Bank. If the same quota remains, it will take until the year 2006 to meet these requests. Requests filed now will take almost a decade to be approved. Thus, a Palestinian who marries a non-resident today will only be able to live with his or her spouse in the Occupied Territories ten years from now, if ever.

The Water Shortage

Prior to the Interim Agreement, Israel exercised sole control over water in the Occupied Territories. Israel's water policy established restrictions that prevented Palestinians from utilizing the water resources in the Occupied Territories in an amount sufficient to meet their basic needs. A water shortage for household consumption during the summer became routine for Palestinians in the Occupied Territories.⁵⁷

On the one hand, the Interim Agreement granted the PA a certain degree of power over water management and allowed them to

⁵⁶ Article 28(11) of Appendix I, Annex III.

⁵⁷ See B'Tselem, *Disputed Waters: Israel's Responsibility for the Water Shortage in the Occupied Territories* (September 1998).

develop and pump additional water from the underground joint water resources.⁵⁸ On the other hand, it left Israel with broad and significant power to approve the drilling of new wells, supervise the water pumped from existing wells, restrict the supply of water sold to the PA by Mekorot (the Israel Water Company), and prevent free access to several springs and the Jordan River.

The agreement totally ignores Israel's responsibility, resulting from more than thirty years of occupation, for the lack of a water infrastructure in many West Bank villages, in which some twenty percent of West Bank Palestinians live. The Civil Administration prevented investing in the resources necessary to connect the population to a water system, and a significant portion of the taxes collected in the Occupied Territories were not invested there, but went to the Israeli treasury. The villages that are not connected to a water system depend on collecting rainwater and spring water, and on purchasing water from tankers (at times at outrageous prices), and are the first to suffer during a drought.

The water shortage during the summer months in many areas of the Occupied Territories has not changed and even worsened since the signing of the Interim Agreement. The major reasons for the continuing problem are the many delays in approving and developing additional water sources for Palestinians, rapid population

growth, high levels of leakage due to the poor condition of the pipes, and the increasing phenomenon of theft of water by Palestinian farmers

Human Rights Violations by the Palestinian Authority

Since its establishment, in May 1994, the Palestinian Authority has systematically violated the human rights of people under its control. The following data are taken from Palestinian and international organizations monitoring PA human rights violations.

Capital Punishment and Deaths while in Custody

In the middle of 1995, the PA's State Security Court began to impose the death sentence on convicted murderers. The sentences followed proceedings that did not provide the right to due process: defendants were not allowed to present a defense, were deprived of the right to proper legal representation, or were given insufficient time to prepare their defense. To date, the State Security Court has heard ninety cases.⁵⁹ The breakdown on defendants given the death penalty is presented in the following table.

58. Interim Agreement, Article 40 of Annex 3 (Protocol Concerning Civil Affairs).

59. Amnesty International, annual reports

Table 15
*Capital punishment*⁶⁰

Year	Number of death sentences	Change/execution of death sentence
1995	2	-
1996	10	1 reduced to imprisonment
1997	7	2 reduced to life imprisonment
1998	4	2 executed on 30 August 1998, 1 being reconsidered
1999	2	1 executed on 26 February 1999
Total	25	

Three of the twenty-five persons sentenced to death have been executed. Two of these executions were conducted in the presence of PA ministers and the third was executed two hours after the sentence was given. The lightning proceedings and rapid execution of the sentence do not enable appeal and full utilization of the judicial process, and violate the defendant's right to a fair trial.

The PA implements the death penalty even though capital punishment is a violation of the most basic human right – the right to life. In addition, twenty Palestinians have died while in custody, as shown by the following table.

Table 16
*Deaths while in custody*⁶¹

Year	Number of deaths
1994	1
1995	6
1996	4
1997	7
1998	2
Total	20

⁶⁰ The Palestinian Human Rights Monitoring Group (PHRMG) provided these data to B'Tselem on 2 May 1999.

⁶¹ *Ibid.*

Torture

A large percentage of the cases of death during custody result directly or indirectly from torture. According to Human Rights Watch, ten Palestinians died directly from torture during interrogations, and one detainee was shot during interrogation. As for two others who died after being tortured, the PA contends they committed suicide. Three other detainees apparently died as a result of the PA's failure to provide them with medical treatment following torture.

The principal methods of torture used by Palestinian security forces are:

1. sleep deprivation and tying-up in painful positions;
2. burning with cigarettes or electrical devices;
3. hanging by ankles from the ceiling;
4. beatings with electrical devices and sticks, punching, and kicking.

The PA does not act to prevent torture and ignores complaints of detainees. Torturers are tried only in cases that raise substantial media interest.

International law unequivocally and absolutely prohibits, under all circumstances, torture and any other form of cruel, inhuman, or degrading punishment or treatment.

Arrests

The PA regularly executes mass arrests of hundreds of people. Some of these arrests result from Israeli pressure.⁶² In many instances, the PA conducts legal proceedings that do not meet minimal due process: most of the detainees are not advised of the charges against them prior to trial, and they are often prosecuted in rapid trials.

As of the beginning of May of this year, the PA held 199 detainees without trial.⁶³

Table 17

Arrests from the beginning of the intifada

(figures from Amnesty International's annual reports)

Year	Number of detainees	Detained without trial
1995	at least 1,000 (for political reasons)	~ 1,000*
1996	at least 1,200 (for security reasons)	~ 1,200
1997	at least 400 (suspected of opposing the PA)	at least 235
1998	not yet published	not yet published
1999 (April)	at least 470**	not yet published

* From a few hours up to a year

** Two hundred and twenty political detainees (120 of them detained for more than a year, some for more than four years); at least 250 security prisoners (suspected of collaboration with Israel) imprisoned for more than a year

62. See, for example, B'Tselem and LAW, *Cooperating against justice*

63. PHRMG provided this figure to B'Tselem on 2 May 1999.

Restriction on the Freedom of Expression

The PA systematically violates the right of free expression. It closes newspapers and

institutions, arrests journalists and hinders them in their work, and destroys their equipment.

Table 18

Violation of rights of journalists and the media

(figures from the annual reports of the Committee for the Protection of Journalists)

Year	Journalists imprisoned	Journalists attacked or harassed	Journalists censored	Newspapers closed
1994	7	9		2
1995	12	15	2	-
1996	-	*6	-	-
1997	2	5	-	-
1998	2	15	10	1

* This figure includes two Israelis

Conclusions and Recommendations

The data presented above show that, while certain human rights violations have declined since the signing of the Declaration of Principles, Israel's policy toward the human rights of Palestinians in the Occupied Territories has not changed, and some types of violations have even increased. In addition to Israel's violations, the Palestinian Authority also violates the human rights of Palestinians under its control.

The most significant decline has been in serious human rights violations, like persons killed or wounded, administrative detention, and demolition of houses as punishment. This decline is due to the substantial reduction in friction between the IDF and the Palestinian population, resulting from the IDF's redeployment from Palestinian population centers in the Occupied Territories. The Oslo Accords reduced the number of Palestinians residing in areas in the Occupied Territories under direct Israeli security control. B'Tselem welcomes the decline in these violations. However, even though fewer persons suffer from these violations, Israel's policy in these areas has not changed: the Open-Fire Regulations, which enable lethal gunfire against persons who do not constitute a life-threatening danger, continue to apply; torture during interrogations continues; and prolonged administrative detention still occurs.

Even after the Oslo Accords, Israel continues to use torture systematically when interrogating Palestinians, a flagrant and serious breach of human rights. The number of Palestinians tortured during interrogation has nevertheless decreased since implementation of the Oslo Accords. This decrease is a result of fewer Palestinians being interrogated by Israel, and not as a result of a change in policy. The percentage of interrogated Palestinians tortured by Israel has not declined.

Israel continues to demolish Palestinian houses built without a permit. Only five percent of West Bank Palestinians – those living in Area C – suffer from these demolitions, but the absolute number of houses demolished by Israel each year has not declined. Even following implementation of the Oslo Accords, Israel retains sole decisive authority over family unification in the Occupied Territories. Israel unilaterally decided that family unification in the Occupied Territories will continue to be based on the limited annual quota set prior to the Interim Agreement, even though these quotas clearly do not meet the needs of the population and therefore compel many Palestinian families to live apart.

In East Jerusalem, Israel continues, even during the period of the interim agreements, to discriminate in planning and building between Palestinians and Jewish residents of the city. Furthermore, Israel began to revoke the residency of East Jerusalem Palestinians and deny them the social benefits to which city residents are entitled.

Palestinian residents of the Occupied Territories suffer from an acute water shortage. The Interim Agreement improved the water situation of Palestinians, providing them with more water and some influence over the distribution arrangements. At the same time, however, the Interim Agreement perpetuates the pre-existing inequality, and gives Israel veto power over any change in the status quo.

The freedom of movement of Palestinians deteriorated greatly after the Oslo Accords. This deterioration resulted from the permanent closure that Israel has imposed on the Occupied Territories since 1993. Furthermore, the closure has led to other human rights breaches, like violations of the right to health, education, and a source of income.

The closure is the most encompassing violation of the human rights of Palestinians in the Occupied Territories, affecting almost every person in many areas of daily life. From this perspective, the situation of Palestinians in the Occupied Territories has deteriorated substantially since the signing of the Oslo Accords.

Allowing the Jewish settlements in the Occupied Territories to remain also causes serious and continuing injury to Palestinians in the Occupied Territories. When Palestinian villages are dissected by broad expanses of land belonging to the settlements, Palestinian freedom of movement is further limited; not only are they restricted in leaving the Occupied Territories, they are also not allowed to move freely between PA-controlled areas within the Occupied Territories itself.

In reviewing human rights violations since the Declaration of Principles, violations by the PA, established in May 1994 pursuant to the Oslo Accords, must also be added. Since then, the PA has systematically violated the human rights of Palestinians under its control. The PA's principal violations are the imposition of capital punishment; mass, arbitrary detentions; imprisonment without trial; torture; denial of the right to due process and a public trial; and censorship. Thus, residents of the Occupied Territories suffer from two authorities violating their human rights.

The status of human rights in the Occupied Territories at the end of the Oslo Accords is far from what was hoped for when the parties began to implement political agreements as part of the peace process. In seeking conciliation, it would have been appropriate for human rights to play a major role in the agreements between the parties and their implementation. This has not been the case.

Consequently, B'Tselem urges Israel and the Palestinian Authority, as follows:

- To protect human rights in accordance with international law and their commitments under the Oslo Accords. The parties should include human rights as an integral part of negotiations and amend their policy to meet future commitments in the area of human rights.
- To ensure that future agreements between the parties protect human rights, by including within them specific, binding provisions safeguarding human rights and requiring that execution of all security powers and acts meet human rights standards. Furthermore, every future agreement should include a joint mechanism for enforcing these standards.

If the parties do not reach a permanent-status agreement, they must continue to protect human rights in accordance with international law.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on equity. These metrics are used to assess the company's financial performance and to identify areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and to its own historical performance. This comparison helps to identify trends and to make informed decisions about the company's future strategy.

The third part of the document deals with the preparation of financial statements. It provides a step-by-step guide to the preparation of the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes by emphasizing the role of financial reporting in providing transparency to stakeholders and in supporting the company's long-term success.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It outlines the steps from recording transactions to the preparation of financial statements. This includes identifying the accounts affected by each transaction, debiting and crediting the appropriate accounts, and ensuring that the accounting equation remains balanced.

The third part of the document discusses the various methods used to record transactions. It compares the double-entry system with the single-entry system and explains why the double-entry system is more accurate and reliable. It also discusses the use of journals and ledgers to organize and summarize the accounting data.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to correct errors and ensure that the financial statements accurately reflect the company's financial position at the end of the accounting period.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps for calculating net income, preparing the income statement, balance sheet, and statement of cash flows. It also discusses the importance of comparing the company's performance to industry benchmarks and previous periods.

The sixth part of the document discusses the role of the accountant in the business. It explains how accountants provide valuable insights into the company's financial health and help management make informed decisions. It also discusses the ethical responsibilities of accountants and the importance of maintaining confidentiality and objectivity.

The seventh part of the document discusses the future of accounting. It discusses the impact of technology on the profession, including the use of software and automation. It also discusses the need for accountants to stay current in their knowledge and skills to meet the changing demands of the business world.

