



# General Assembly Security Council

Distr.: General  
4 May 2011

Original: English

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**General Assembly**  
**Tenth emergency special session**  
Agenda item 5  
**Illegal Israeli actions in Occupied East  
Jerusalem and the rest of the Occupied  
Palestinian Territory**

**Security Council**  
**Sixty-sixth year**

## **Identical letters dated 2 May 2011 from the Permanent Observer of Palestine to the United Nations addressed to the Secretary- General and the President of the Security Council**

I am compelled to draw your attention today to yet another act of collective punishment being committed by Israel, the occupying Power, against the Palestinian people and to place on record the adamant rejection of the Palestinian leadership of this latest illegal, provocative act as well as all other illegal actions that continue to be perpetrated by the occupying Power.

On Sunday, 1 May, the Israeli Minister of Finance declared the suspension of the transfer of taxes that are collected on behalf of the Palestinian Authority by Israel, the occupying Power, in line with interim agreements concluded between the two sides. When publicizing the decision, Israeli officials have claimed that this illegal measure is being undertaken in response to the announcement of an agreement regarding Palestinian unity and reconciliation. This provocative Israeli declaration is a clear reflection of the malicious intentions of the occupying Power towards the Palestinian people and their leadership, and is unquestionably a consequence of international inaction towards Israel's consistent violations of its obligations under international law, including its continued illegal settlement activities throughout the Occupied Palestinian Territory, including East Jerusalem, which has emboldened Israel's defiance and impunity.

Suspending the transfer of tax revenues and other levies due to the Palestinian National Authority constitutes an illegal act of piracy. It must be confronted by the international community, as it represents yet another deliberate illegal act by the occupying Power against the Palestinian people. Moreover, the withholding of tax income will have detrimental consequences for the lives and living standards of the Palestinian civilian population across the Occupied Palestinian Territory, including East Jerusalem, constituting a clear act of collective punishment, which is strictly prohibited under international humanitarian law. At the same time, this provocative act will seriously undermine the widely recognized and internationally supported



State-building efforts of the Palestinian Authority. Such an action also constitutes deliberate Israeli interference in the internal affairs of the Palestinian people, and the pretexts and threats being used by the occupying Power are similar to those used over the years in its long-standing attempts to thwart the two-State solution for the benefit of perpetuating the status quo of its illegitimate occupation, settlements and oppression of the Palestinian people and suppression of their right to self-determination and independence.

The Palestinian people have suffered the devastating consequences of internal strife for over four years, and they have unanimously called for an end to the division. Moreover, an international consensus has long been voiced on the necessity of achieving Palestinian unity and reconciliation, particularly for the achievement of the legitimate national aspirations of the Palestinian people. Thus, the recent announcement by the Palestinian leadership on the signing of a unity agreement, as a result of serious intra-Palestinian dialogue and ongoing Egyptian efforts, has received support from throughout the international community. Accordingly, we welcome the recent statement in this regard by Your Excellency, reflecting a responsible position in support of Palestinian unity within the framework of the Palestinian Authority, led by President Mahmoud Abbas and the commitments of the Palestine Liberation Organization. In this regard, we must recall that the calls for Palestinian unity have been consistently made not only in the region by the Arab countries and the League of Arab States but also internationally, particularly as called for by the Security Council in resolution 1860 (2009) and in Quartet statements, including the statement of 19 March 2010 in Moscow.

Now that Palestinian political factions are poised to sign a unity agreement, it would be entirely unacceptable to permit Israel, the occupying Power, to interfere in this internal Palestinian affair in order to promote its own illegitimate agenda and at the same time undermine the efforts to resume the peace process towards the achievement of an end to the occupation that began in 1967 and the conclusion of a peace settlement. Giving audience or credence to the provocative arguments, incitement and threats being made by Israel, which has consistently and blatantly violated all of its obligations under international law, would be totally unacceptable and would risk completely sabotaging the serious efforts being made by the Palestinian leadership under President Abbas and Prime Minister Salam Fayyad for the realization of peace and security. Instead, Israel, the occupying Power, must be compelled to comply with international law and relevant United Nations resolutions, and should be reminded that the shortest path to peace is through the fulfilment and endorsement of these obligations. The international community must put an end to these ongoing Israeli attempts to divert attention from the real priority, which is achieving peace in the region by ending its 44 years of belligerent occupation and ending its subjugation of the Palestinian nation.

The picture has never been so clear, and the world has never been as united in endorsing this vision for achieving peace. At this stage in history, turning the clock backwards is neither possible nor acceptable. The Palestinian people will continue their march towards their freedom, statehood and justice. The international community, including the United Nations, and in particular the Security Council, now have the moral and legal obligation to fulfil their responsibilities for the realization of this historic and just solution, and this requires immediate efforts to end Israel's contempt for international law and truly promote peace.

This letter is in follow-up to our previous 389 letters regarding the ongoing crisis in the Occupied Palestinian Territory, including East Jerusalem, since 28 September 2000. These letters, dated from 29 September 2000 (A/55/432-S/2000/921) to 8 April 2011 (A/ES-10/516-S/2011/229), constitute a basic record of the crimes being committed by Israel, the occupying Power, against the Palestinian people since September 2000. For all of these war crimes, acts of State terrorism and systematic human rights violations committed against the Palestinian people, Israel, the occupying Power, must be held accountable and the perpetrators must be brought to justice.

I should be grateful if you would arrange to have the text of the present letter distributed as a document of the tenth emergency special session of the General Assembly, under agenda item 5, and of the Security Council.

*(Signed)* **Riyad Mansour**  
Ambassador

Permanent Observer of Palestine to the United Nations

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