

<b>Country/entity</b>	Israel Palestine
<b>Region</b>	Middle East and North Africa
<b>Agreement name</b>	Agreement on Preparatory Transfer of Powers and Responsibilities
<b>Date</b>	29 Aug 1994
<b>Agreement status</b>	Multiparty signed/agreed
<b>Interim arrangement</b>	Yes
<b>Agreement/conflict level</b>	Intrastate/intrastate conflict

#### Arab-Israeli Conflicts (1948 - )

This conflict involves Israelis and Palestinians over territory and belonging and has long historical antecedents. The agreements post-1990 are between the Palestinian Liberation Organisation (PLO) and Israel, with some supporting inter-state agreements (i.e. between Israel and Jordan). More recently the importance of the once dominating Palestinian Liberation Organisation (PLO) has diminished not in the least due to the effective disappearance of its left-wing members and the loss of the popularity of their political wing, Fatah. Hamas and other Islamic groups have attained significant relevance in Fatah's stead, with Hamas controlling the Gaza strip (from which Israel ultimately unilaterally withdrew (not coded as a peace agreement).

Geo-political implications of the conflict have been considerable across the MENA region. Close  
Arab-Israeli Conflicts (1948 - )

<b>Stage</b>	Implementation/renegotiation
<b>Conflict nature</b>	Government/territory
<b>Peace process</b>	Israel-Palestine peace process
<b>Parties</b>	Government of Israel and the Palestine Liberation Organisation
<b>Third parties</b>	-
<b>Description</b>	Agreement is part of the Oslo I Process, agreeing to the gradual dissolution of powers from the Israeli military's Civil Administration to the Palestinian Authority. Agreement outlines, the legislative powers of the PA, the structure and role of law enforcement, the rights, liabilities and obligations of the PA, budgetary issues and mutual commitments.

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<b>Agreement document</b>	<a href="#">IL_PS_940829_Agreement_Preparatory_Transfer_Powers_Responsibilities.pdf (opens in new tab)</a>   <a href="#">Download PDF</a>
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## Groups

<b>Children/youth</b>	<p>Groups→Children/youth→Substantive</p> <p>Page 12, Appendix A, Laws, Regulations and Military Orders in the Sphere of Education and Culture,</p> <p>... 36. Regulations regarding the Scouts Youth Movement, No. 1, 1957</p> <p>Page 15, Annex III, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Social Welfare,</p> <p>6. Juvenile Offenders: Israel and the Palestinian Authority will determine arrangements for the following: a. The serving of sentences in the West Bank passed by courts in Israel concerning juvenile offenders, residents of the West Bank.</p> <p>b. The transfer of information necessary for the preparation of briefs by probation officers in connection with juvenile offenses.</p> <p>Page 16, Appendix A, Laws, Regulations and Military Orders in the Sphere of Social Welfare, 3.Regulations regarding Assistance to Youth, No. 48, 1959</p> <p>4. Amended Law regarding Assistance to Youth, No. 16, 1954</p> <p>7. Regulations regarding Assistance to University Students, No. 5, 1960, except for Articles 5 and 6</p>
<b>Disabled persons</b>	No specific mention.
<b>Elderly/age</b>	No specific mention.
<b>Migrant workers</b>	No specific mention.
<b>Racial/ethnic/national group</b>	No specific mention.
<b>Religious groups</b>	No specific mention.
<b>Indigenous people</b>	No specific mention.
<b>Other groups</b>	No specific mention.
<b>Refugees/displaced persons</b>	No specific mention.
<b>Social class</b>	No specific mention.

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## Gender

<b>Women, girls and gender</b>	Page 10, Appendix A: Laws, Regulations and Military Orders in the Sphere of Education and Culture, 8. Regulations regarding the Appointment of Women Teachers, No. 2, 1965
<b>Men and boys</b>	No specific mention.
<b>LGBTI</b>	No specific mention.
<b>Family</b>	Page 16, Appendix A, Laws, Regulations and Military Orders in the Sphere of Social Welfare, ... 11. Regulations regarding Foster Families, No. 70, 1963

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## State definition

<b>Nature of state (general)</b>	No specific mention.
<b>State configuration</b>	Page 9, ARTICLE XIII, Final Clauses, 4. The two Parties view the West Bank and the Gaza Strip as a single territorial unit, the integrity of which will be preserved during the interim period. 5. The Gaza Strip and the Jericho Area shall continue to be an integral part of the West Bank and the Gaza Strip. The status of the West Bank shall not be changed for the period of this Agreement. Nothing in this Agreement shall be considered to change this status.
<b>Self determination</b>	No specific mention.
<b>Referendum</b>	No specific mention.
<b>State symbols</b>	No specific mention.
<b>Independence/secession</b>	No specific mention.
<b>Accession/unification</b>	No specific mention.
<b>Border delimitation</b>	No specific mention.
<b>Cross-border provision</b>	No specific mention.

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## **Governance**

**Political institutions (new or reformed)** No specific mention.

**Elections** No specific mention.

**Electoral commission** No specific mention.

**Political parties reform** No specific mention.

**Civil society** Page 4, Article VI, Relations between the Two Sides  
4. The Palestinian Authority will notify the military government and its Civil Administration and will coordinate with them regarding any planned public largescale events and mass gatherings within the spheres.

Page 15, Annex 3, 2. The sphere of social welfare shall include all matters dealt with in the laws, regulations and military orders listed in Appendix A, as well as responsibility over governmental and non-governmental organizations and institutions, including charitable societies and institutions and voluntary and non-profit organizations.

3. The Palestinian Authority will supervise registered foreign organizations of the type mentioned in paragraph 2 above, that currently operate in the West Bank and will register others only if their goals are not inconsistent with the peace process.

Page 16, Appendix A, Laws, Regulations and Military Orders in the Sphere of Social Welfare

.. 5. Regulations regarding the Collection of Charitable Donations, No. 1, 1957

6. Regulations regarding the Collection of Charitable Donations, No. 103, 1963

... 9. Law regarding Charitable Societies and Social Welfare Institutions, No. 33, 1966

**Traditional/religious leaders** No specific mention.

**Public  
administration**

Page 2, Article II, Preparatory Transfer of Powers and Responsibilities

1. Israel shall transfer and the Palestinian Authority shall assume powers and responsibilities from the Israeli military government and its Civil Administration in the West Bank in the following spheres: education and culture, health, social welfare, tourism, direct taxation and Value Added Tax on local production (hereinafter "VAT"), as specified in this Agreement (hereinafter "the Spheres").
3. The Parties will explore the possible expansion of the transfer of powers and responsibilities to additional spheres.

Page 3, Article IV, Modalities of Transfer

2. The transfer of powers and responsibilities shall be coordinated through the Civil Affairs Coordination and Cooperation Committee referred to in Article X below and shall be implemented in accordance with the arrangements set out in this Agreement in a smooth, peaceful and orderly manner.
3. Upon the signing of this Agreement, the Israeli side shall provide the Palestinian side with, or enable free access to, all information that is necessary for an effective and smooth transfer.
4. On the date of the transfer of powers and responsibilities, Israel shall also transfer all movable and immovable property which exclusively serves the offices of the Civil Administration in the Spheres, including premises, whether government-owned or rented, equipment, registers, files and computer programs. The treatment of property which serves the offices transferred to the Palestinian Authority as well as offices which are not so transferred will be as mutually agreed between the two sides, such as on the basis of sharing or exchange.
5. The coordination of the transfer of powers and responsibilities pursuant to this Article shall also include a joint review of the Civil Administration contracts the duration of which extends beyond the date of the transfer with a view to deciding which contracts will remain in force and which will be terminated.

Page 3, Article V, Administration of the Transferred Offices

1. The Palestinian Authority shall be fully responsible for the proper functioning of the offices included in the spheres and for the management of their personnel in all aspects, including employment and placement of employees, payment of their salaries and pensions and ensuring other employee rights.
2. The Palestinian Authority will continue to employ Palestinian Civil Administration employees currently employed in the offices included in each sphere and shall maintain their rights.
3. The main office of each of the spheres will be situated in the Jericho Area or in the Gaza Strip. The Palestinian Authority will operate the existing subordinate offices in the West Bank. The two sides may agree on the establishment of additional subordinate offices in the West Bank, if necessary, in such locations as mutually agreed.
4. The Palestinian Authority has the right to coordinate its activities in each of the spheres with other spheres in which it is empowered.

Page 7, Article X, Liaison and Coordination

1. The Joint Civil Affairs Coordination and Cooperation Committee established in accordance with the Gaza-Jericho Agreement, (hereinafter "the CAC"), will deal with all issues of mutual concern regarding this Agreement.
2. The operation of the CAC shall not impede daily contacts between representatives of the Civil Administration and the Palestinian Authority in all matters of mutual concern.

Page 7, Article XI, Budgetary Issues,

1. The military government and its Civil Administration shall provide the Palestinian Authority with full information concerning the budget of each sphere.

2. The Palestinian Authority shall immediately employ personnel who will promptly

**Constitution**      No specific mention.

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**Power sharing**

**Political power sharing**

No specific mention.



## **Territorial power sharing**

Power sharing→Territorial power sharing→Autonomous regions

Page 2, Article II, Preparatory Transfer of Powers and Responsibilities

1. Israel shall transfer and the Palestinian Authority shall assume powers and responsibilities from the Israeli military government and its Civil Administration in the West Bank in the following spheres: education and culture, health, social welfare, tourism, direct taxation and Value Added Tax on local production (hereinafter "VAT"), as specified in this Agreement (hereinafter "the Spheres").
2. For the purposes of this Agreement, the Palestinian Authority shall constitute the authorized Palestinians referred to in Article VI of the Declaration of Principles.
3. The Parties will explore the possible expansion of the transfer of powers and responsibilities to additional spheres.

Page 2, Article III, Scope of the Transferred Powers and Responsibilities

1. The scope of the powers and responsibilities transferred in each Sphere, as well as specific arrangements regarding the exercise of such powers and responsibilities, are set out in the Protocols attached as Annexes I through VI.
2. In accordance with the Declaration of Principles, the jurisdiction of the Palestinian Authority with regard to the powers and responsibilities transferred by this Agreement will not apply to Jerusalem, settlements, military locations and, unless otherwise provided in this Agreement, Israelis.
3. The transfer of powers and responsibilities under this Agreement does not include powers and responsibilities in the sphere of foreign relations, except as indicated in Article VI(2)(b) of the Gaza- Jericho Agreement.

Page 4, Article VI, Relations between the Two Sides

2. The military government and its Civil Administration shall assist and support the Palestinian Authority in promoting the effective exercise of its powers and responsibilities. In addition, the military government and its Civil Administration shall, in exercising their own powers and responsibilities, take into account the interests of the Palestinian Authority and do their utmost to remove obstacles to the effective exercise of powers and responsibilities by the Palestinian Authority.
3. The Palestinian Authority shall prevent any activities with a military orientation within each of the Spheres and will do its utmost to maintain decorum and discipline and to avoid disruption in the institutions under its responsibility.
4. The Palestinian Authority will notify the military government and its Civil Administration and will coordinate with them regarding any planned public largescale events and mass gatherings within the spheres.
5. Nothing in this Agreement shall affect the continued authority of the military government and its Civil Administration to exercise their powers and responsibilities with regard to security and public order, as well as with regard to other spheres not transferred.

Page 4-5, Article VII, Legislative Powers of the Palestinian Authority

1. The Palestinian Authority may promulgate secondary legislation regarding the powers and responsibilities transferred to it. Such legislation includes amendments and changes to the existing laws, regulations and military orders specified in Appendix A to each Annex.
2. Legislation promulgated by the Palestinian Authority shall be consistent with the provisions of this Agreement.
3. Legislation promulgated by the Palestinian Authority shall be communicated to Israel which may, within a period of thirty (30) days, notify the Palestinian Authority that it opposes such legislation for any of the following reasons:
  - a. it exceeds the powers and responsibilities transferred to the Palestinian Authority;
  - b. it is inconsistent with the provisions of this Agreement; or
  - c. it otherwise affects legislation or powers and responsibilities which were not

## **Economic power sharing**

Power sharing→Economic power sharing→Fiscal federalism

Page 6-7, Article IX, Rights, Liabilities and Obligations

1. a. The transfer of powers and responsibilities to the Palestinian Authority under this Agreement will include all related rights, liabilities and obligations arising with regard to acts or omissions which occurred prior to the transfer. Israel and the Civil Administration will cease to bear any financial responsibility regarding such acts or omissions and the Palestinian Authority will bear all financial responsibility for these and for its own functioning.

b. Any financial claim made in this regard against Israel or the Civil Administration will be referred to the Palestinian Authority.

c. Israel shall provide the Palestinian Authority with the information it has regarding pending and anticipated claims brought before any court or tribunal against Israel or the Civil Administration in this regard.

d. Where legal proceedings are brought in respect of such a claim, Israel will notify the Palestinian Authority and enable it to participate in defending the claim and raise any arguments on its behalf.

e. In the event that an award is made against Israel or the Civil Administration by any court or tribunal in respect of such a claim, the Palestinian Authority shall, once the award has been paid by Israel, reimburse Israel the full amount of the award.

f. Without prejudice to the above, where a court or tribunal hearing such a claim finds that liability rests solely with an employee or agent who acted beyond the scope of the powers assigned to him or her, unlawfully or with willful malfeasance, the Palestinian Authority shall not bear financial responsibility.

g. Notwithstanding subparagraphs 1.d through 1.f above, Israel may, pursuant to agreement within the Legal Subcommittee of the CAC established under the Gaza-Jericho Agreement, request an Israeli court or tribunal to dismiss a claim brought before it and, with regard to a pending claim, dismiss the claim and transfer the proceedings to a local court or tribunal.

h. Where a claim has been so transferred or where a new claim has been brought in a local court or tribunal subsequent to the dismissal of the claim pursuant to subparagraph 1.g above, the Palestinian Authority shall defend it and, in accordance with subparagraph 1.a above, in the event that an award is made for the plaintiff, shall pay the amount of the award.

i. The Legal Subcommittee referred to in subparagraph 1.g above shall agree on arrangements for the transfer of proceedings from Israeli courts or tribunals pursuant to subparagraph 1.g above and, where necessary, for the provision of legal assistance by Israel to the Palestinian Authority in defending such claims.

2. In accordance with paragraph 1 above:

a. The Palestinian Authority may bring legal proceedings in respect of any acts or omissions relating to powers and responsibilities transferred under this Agreement which occurred prior to the date of the transfer. Israel shall provide the Palestinian Authority with the legal assistance necessary to bring such proceedings.

b. The Palestinian Authority may collect any taxes due under Annexes V and VI on the date of the transfer of powers and responsibilities in respect of these taxes, and shall assume responsibility for the payment of any rebates or refunds.

3. Subject to the provisions of this Article, the transfer of powers and responsibilities in itself shall not affect rights, liabilities and obligations of any person or legal entity, in existence at the date of signing of this Agreement.

[summary] Page 16-17, Annex IV provide extensive details of tourism sector regulations and provisions.

[Summary] Page 19-23, Annex 5, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Direct Taxation, provides extensive provisions for direct taxation including territoriality, division of labour and resources, who can be

<b>Military power sharing</b>	No specific mention.
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## **Human rights and equality**

<b>Human rights/RoL general</b>	Page 1, preamble, REAFFIRMING their determination to live in peaceful coexistence, mutual dignity and security, while recognizing their mutual legitimate and political rights;
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<b>Bill of rights/similar</b>	No specific mention.
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<b>Treaty incorporation</b>	No specific mention.
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<b>Civil and political rights</b>	No specific mention.
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<b>Socio-economic rights</b>	No specific mention.
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## **Rights related issues**

<b>Citizenship</b>	No specific mention.
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<b>Democracy</b>	No specific mention.
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<b>Detention procedures</b>	No specific mention.
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<b>Media and communication</b>	No specific mention.
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<b>Mobility/access</b>	No specific mention.
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<b>Protection measures</b>	No specific mention.
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<b>Other</b>	No specific mention.
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## Rights institutions

**NHRI** No specific mention.

**Regional or international human rights institutions** No specific mention.

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## Justice sector reform

**Criminal justice and emergency law** Justice sector reform→Criminal justice and emergency law→Criminal Justice System reform

Page 13, Annex 2, The Palestinian Authority shall take necessary measures to ensure that the health institutions and medical personnel under its responsibility inform the Israel Police in the West Bank of any person wounded by any kind of weapon or explosive who is treated or hospitalized in a Palestinian medical institution, upon his or her admission, and of any death from unnatural causes.

The Palestinian Authority shall make available for transfer the corpse of any deceased from unnatural causes, for an autopsy in the Institute of Forensic Medicine, immediately upon request by the military commander. Upon request of the Palestinian Authority, a Palestinian physician may be present at any autopsy performed, provided that the participation of the said representative shall not inordinately delay the performance of the autopsy. The Palestinian Authority shall ensure that no prior autopsy of the corpses so transferred shall be conducted.

Page 22, Annex V, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Direct Taxation, Appendix B, 3. Tax Collection, For the purpose of tax collection, the Palestinian Authority shall be authorized to take the following measures:

... d. requests from the local courts in the West Bank to issue restraining orders prohibiting the debtor to travel abroad; and

e. requests from the local courts in the West Bank to issue civil imprisonment orders against tax defaulters.

Justice sector reform→Criminal justice and emergency law→Delimitation of powers in Criminal Justice System

Page 5-6, Article VIII, Law Enforcement

1. The Palestinian Authority may bring disciplinary proceedings concerning persons it employs in the West Bank before disciplinary tribunals operating in the Gaza Strip or the Jericho Area.

... 4. Except as specifically provided in this Agreement, all powers and responsibilities regarding law enforcement, including investigation, judicial proceedings and imprisonment, will continue to be under the responsibility of the existing authorities in the West Bank.

**State of emergency provisions** No specific mention.

<b>Judiciary and courts</b>	Page 22, Annex V, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Direct Taxation, Appendix B, 4. Appeals Proceedings, The Palestinian Authority may establish a tax court in the West Bank for the purpose of hearing appeals with regard to assessments and bookkeeping. The details of this tax court shall be agreed in the CAC. Until the establishment of this tax court, such appeals shall continue to be heard by the local courts.
<b>Prisons and detention</b>	No specific mention.
<b>Traditional Laws</b>	No specific mention.

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## **Socio-economic reconstruction**

<b>Development or socio-economic reconstruction</b>	<p>Socio-economic reconstruction→Development or socio-economic reconstruction→Socio-economic development</p> <p>Page 8, Article XI, Budgetary Issues,</p> <p>9. If actual revenues from the spheres, including the donor contributions, exceed the budgeted revenues, the excess shall be applied to development of the spheres.</p> <p>Page 10-11, Appendix A, Laws, Regulations and Military Orders in the Sphere of Education and Culture, [See Appendix]</p> <p>Page 16, Appendix A, Laws, Regulations and Military Orders in the Sphere of Social Welfare</p> <ol style="list-style-type: none"> <li>1. Bureau of Social Affairs Law, No. 14, 1956</li> <li>2. Social Assistance Regulations, No. 14, 1959</li> <li>3. Regulations regarding Assistance to Youth, No. 48, 1959</li> <li>4. Amended Law regarding Assistance to Youth, No. 16, 1954</li> <li>5. Regulations regarding the Collection of Charitable Donations, No. 1, 1957</li> <li>6. Regulations regarding the Collection of Charitable Donations, No. 103, 1963</li> <li>7. Regulations regarding Assistance to University Students, No. 5, 1960, except for Articles 5 and 6</li> <li>8. Regulations regarding Assistance and Rehabilitation, No. 42, 1963</li> <li>9. Law regarding Charitable Societies and Social Welfare Institutions, No. 33, 1966</li> <li>10. Jordanian Regulations regarding Social Services Institutions, No. 128, 1965</li> <li>11. Regulations regarding Foster Families, No. 70, 1963</li> </ol>
<b>National economic plan</b>	No specific mention.
<b>Natural resources</b>	No specific mention.

**International funds** Page 8, Article XI, Budgetary Issues,

5. The two sides will jointly approach the donor countries during the upcoming meetings of the Consultative Group and of the Ad Hoc Liaison Committee, scheduled for September 8 through 10, 1994 in Paris, with a request to finance the shortfall that may be created in the collection of the direct taxes and the VAT during the initial period while the Palestinian Authority establishes its own revenue collection system.

... 9. If actual revenues from the spheres, including the donor contributions, exceed the budgeted revenues, the excess shall be applied to development of the spheres.

**Business**

Page 2, Article II, Preparatory Transfer of Powers and Responsibilities

1. Israel shall transfer and the Palestinian Authority shall assume powers and responsibilities from the Israeli military government and its Civil Administration in the West Bank in the following spheres: education and culture, health, social welfare, tourism, direct taxation and Value Added Tax on local production (hereinafter "VAT"), as specified in this Agreement (hereinafter "the Spheres").

[Summary] Page 16-17, Annex 4: Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Tourism, provides extensive provisions for tourism and cross border tourism including support for tourism in PA areas, restraint by Israeli military government in potentially affecting tourism in PA areas, recognition of compliant Palestinian tour companies and vehicles in Israel, equal access to tourism sites for Tourism companies and agencies licensed by the Palestinian Authority and establishment of a joint committee to facilitate coordination and cooperation on tourism issues, including the promotion of tourism.

[Summary] Page 17-18, Appendix A, Laws, Regulations and Military Orders in the Sphere of Tourism : Contains list of laws that touch on tourism and guesthouses and sale of touristic merchandise.

[Summary] Page 24-27, Annex VI, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of VAT [Value Added Tax] on Local Production provides extensive provisions for the devolvement of VAT regulation, but setting a low bar of 16%, registration of businesses, jurisdiction of the PA and military government regarding VAT, VAT regulations of imports and exports and establishing a joint committee on VAT.

## Taxation

Socio-economic reconstruction→Taxation→Power to tax

Page 2, Article II, Preparatory Transfer of Powers and Responsibilities

1. Israel shall transfer and the Palestinian Authority shall assume powers and responsibilities from the Israeli military government and its Civil Administration in the West Bank in the following spheres: education and culture, health, social welfare, tourism, direct taxation and Value Added Tax on local production (hereinafter “VAT”), as specified in this Agreement (hereinafter “the Spheres”).

Page 8, Article XI, Budgetary Issues,

3. Israel shall continue to provide the services of Israeli experts currently employed in the fields of income tax and VAT to ensure a smooth transition and efficient establishment of the taxation system of the Palestinian Authority. The terms of their employment shall be agreed upon by the two sides.

4. The Palestinian Authority will do its utmost to establish its revenue collection system immediately with the intent of collecting direct taxes and VAT.

5. The two sides will jointly approach the donor countries during the upcoming meetings of the Consultative Group and of the Ad Hoc Liaison Committee, scheduled for September 8 through 10, 1994 in Paris, with a request to finance the shortfall that may be created in the collection of the direct taxes and the VAT during the initial period while the Palestinian Authority establishes its own revenue collection system.

... 7. The CAC will provide the donor countries, when necessary, with information to help adjust the allocation of contributions as a result of variations in tax collection.

... 10. The inclusion of the sphere of VAT in the spheres to be transferred to the Palestinian Authority shall constitute the adjustment referred to in paragraph (3) of the Agreed Minute to Article VI(2) of the Declaration of Principles, and no further adjustment shall be required.

Page 9, Annexes, Schedule 1, provides tax revenue budget in table format.

Page 11, Appendix A, Laws, Regulations and Military Orders in the Sphere of Education and Culture,

... 16. Regulations regarding the Education Tax, No. 1, 1956

... 23. Order regarding Education Tax (Judea and Samaria), No. 501, 1972

[Summary] Page 19, Annex 5, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Direct Taxation, provides extensive provisions for direct taxation including territoriality.

Page 21-22, Appendix A, Laws, Regulations and Military Orders in the Sphere of Direct Taxation

1. Income Tax Law, No. 25, 1964, except article 74(1), and as follows (article numbers relate to Hebrew version): 28(a)(4)-(5) - will apply to civil examinations (not to criminal investigations); 29b, 34a(a)(2), 34a(d), 49(3), 54(3), 57, 63(c)-(d), 64, 66(4) - will be subject to the principles regarding tax enforcement; 44(1) - will not apply to the military government, the Civil Administration and their employees; 21, 62, 63(c), Chapter 16 - will be subject to the principles regarding the tax enforcement;

2. Regulations regarding Depreciation for Income Tax Purposes, No. 15, 1965

3. Regulations regarding Income Tax Deductions at Source from Salaries, No. 16, 1965

4. Regulations regarding Income Tax (Bookkeeping), 1988 (which adopted the regulations regarding Bookkeeping, 1985)

5. Regulations regarding Income Tax (Forms Required for Deductions at Source), 1987

6. Regulations regarding Income Tax (Determining Payments for Services or Goods and for Contracting as an Income), 1978

7. Regulations regarding Income Tax (Deduction at Source from Payments for Services or Goods and for Contracting), 1978

**Banks** Socio-economic reconstruction→Banks→Personal or commercial banking  
Page 22, Annex V, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Direct Taxation, Appendix B, 3. Tax Collection, For the purpose of tax collection, the Palestinian Authority shall be authorized to take the following measures:  
a. attachments not relating to immovable property effected by the service of documents without requiring any physical action, such as bank accounts;

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## **Land, property and environment**

**Land reform/rights** Land, property and environment→Land reform/rights→Other land rights  
[Summary] Agreement makes one reference to 'settlements'.

**Pastoralist/  
nomadism rights** No specific mention.

**Cultural heritage** Land, property and environment→Cultural heritage→Promotion  
Page 10, Annex I,  
Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Education and Culture  
1. The powers and responsibilities of the military government and its Civil Administration in the sphere of education and culture will be transferred to and will be assumed by the Palestinian Authority.  
2. The sphere of education and culture shall include all matters dealt with in the laws, regulations and military orders listed in Appendix A, as well as the responsibility over higher education, special education, cultural and educational training activities, cultural and educational institutions and programs, and private, public, nongovernmental or other educational or cultural activities or institutions.  
Land, property and environment→Cultural heritage→Other  
Page 10-11, Appendix A, Laws, Regulations and Military Orders in the Sphere of Education and Culture, [See Appendix]

**Environment** Page 13, Annex 2, Israel and the Palestinian Authority shall exchange information regarding epidemics and contagious diseases, shall cooperate in combating them, and shall develop methods of exchange of medical files and documents.

**Water or riparian  
rights or access** Page 13, Appendix A, Laws, Regulations and Military Orders in the Sphere of Health  
1. Public Health Law No. 43, 1966, except for articles 7(1), 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 69, 70, 71, 72, 73, 74, 75, 76, 77; article 10(2) but not including supervision over water sources; article 15 but only when approved by the military commander.

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## **Security sector**

**Security Guarantees** [Summary] Agreement reiterates throughout that provisions in the agreement shall not affect "the continued power of the military government and its Civil Administration to exercise their powers and responsibilities for security and public order..."

**Ceasefire** No specific mention.

**Police** Page 5-6, Article VIII, Law Enforcement

1. The Palestinian Authority may bring disciplinary proceedings concerning persons it employs in the West Bank before disciplinary tribunals operating in the Gaza Strip or the Jericho Area.
2. The Palestinian Authority may, within each of the Spheres, authorize employees to act as civilian inspectors to monitor compliance with laws and regulations in that Sphere, within the powers and responsibilities transferred to the Palestinian Authority. Such inspectors shall operate in each Sphere separately and shall not be organized into a central unit. These inspectors shall not wear uniforms or carry arms, and shall not in any other way have the nature of a police force. They shall be required to carry the identification documentation referred to in paragraph 3 below. The number of employees to be authorized as civilian inspectors shall be agreed upon by both sides. The names of these employees shall be notified to Israel and, where these employees enjoy privileges pursuant to subparagraph 3 below, shall be agreed upon by both sides.
3. The Palestinian Authority shall issue the civilian inspectors in the West Bank with identification documentation specifying the office in which they are employed. Such documentation shall be used for identification and will not grant privileges, except those agreed in the Civil Affairs Coordination and Cooperation Committee referred to in Article X below, or immunities. This committee shall determine the format of the identification documentation.
4. Except as specifically provided in this Agreement, all powers and responsibilities regarding law enforcement, including investigation, judicial proceedings and imprisonment, will continue to be under the responsibility of the existing authorities in the West Bank.

Page 13, Annex 2, The Palestinian Authority shall take necessary measures to ensure that the health institutions and medical personnel under its responsibility inform the Israel Police in the West Bank of any person wounded by any kind of weapon or explosive who is treated or hospitalized in a Palestinian medical institution, upon his or her admission, and of any death from unnatural causes.

<b>Armed forces</b>	<p>[Summary] Agreement concerns the transfer of duties from the Civil Administration (another name for Israeli Military Rule) to the Palestinian Authority.</p> <p>Page 4, Article VI, Relations between the Two Sides</p> <p>3. The Palestinian Authority shall prevent any activities with a military orientation within each of the Spheres and will do its utmost to maintain decorum and discipline and to avoid disruption in the institutions under its responsibility.</p> <p>Page 16, Annex IV, Protocol Concerning Preparatory Transfer of Powers and Responsibilities in the Sphere of Tourism,</p> <p>3. In exercising its security authorities, the military government will take into account tourism considerations with the objective of minimizing any harmful effect on the industry or any consequences that may prejudice its productivity and continued development.</p>
<b>DDR</b>	No specific mention.
<b>Intelligence services</b>	No specific mention.
<b>Parastatal/rebel and opposition group forces</b>	No specific mention.
<b>Withdrawal of foreign forces</b>	No specific mention.
<b>Corruption</b>	No specific mention.
<b>Crime/organised crime</b>	No specific mention.
<b>Drugs</b>	No specific mention.
<b>Terrorism</b>	No specific mention.

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## Transitional justice

<b>Transitional justice general</b>	No specific mention.
<b>Amnesty/pardon</b>	No specific mention.
<b>Courts</b>	No specific mention.
<b>Mechanism</b>	No specific mention.

<b>Prisoner release</b>	No specific mention.
<b>Vetting</b>	No specific mention.
<b>Victims</b>	No specific mention.
<b>Missing persons</b>	No specific mention.
<b>Reparations</b>	No specific mention.
<b>Reconciliation</b>	No specific mention.

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## **Implementation**

<b>UN signatory</b>	No specific mention.
<b>Other international signatory</b>	No specific mention.
<b>Referendum for agreement</b>	No specific mention.
<b>International mission/force/similar</b>	No specific mention.
<b>Enforcement mechanism</b>	No specific mention.
<b>Related cases</b>	No specific mention.

<b>Source</b>	MFA Israeli, <a href="http://www.mfa.gov.il/mfa/foreignpolicy/peace/guide/pages/preparatory%20transfer%20of%20powers%20-amp%20responsibiliti.aspx">http://www.mfa.gov.il/mfa/foreignpolicy/peace/guide/pages/preparatory%20transfer%20of%20powers%20-amp%20responsibiliti.aspx</a>
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