



**Report of the Director General of the
Arab Labor Organization on
the Israeli Settlements and their Economic and
Social Effects on Employers and Workers in
Palestine and the Other Occupied Arab territories
(In Southern Lebanon and the Syrian Golan)**



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Introduction

While the aggression against the occupied Palestine in general and Gaza Strip in particular continues, the disastrous economic and social effects on workers and employers aggravate. The challenges facing workers multiply on a daily basis due to the restriction of their mobility, preventing them access to their workplaces, reducing job opportunities due to the ongoing closures and blockades. Meanwhile, the deteriorating economic situation has serious repercussions on food security, social stability and humanitarian conditions, which doubles the suffering of the Palestinian workers and people.

Since October 7, the region has witnessed a serious escalation in criminality and violence, which has exacerbated the situation and increased violations against workers in Gaza and the West Bank, including preventing workers from accessing their sources of livelihood and imposing more severe restrictions on mobility as part of the occupier's policy of collective punishment.

This annual report aims to shed light on the tragic conditions experienced by employers and workers in Palestine and the other occupied Arab territories (in southern Lebanon and the Syrian Golan), within the framework of the Arab Labor Office's incessant follow-up of the economic and social effects of the occupying state. We are keen to present this report translated into three languages: English, French, and Spanish, to disseminate it worldwide, through the three production parties in the various regions and through the representatives of the international community organizations participating in the 112th session of the International Labor Conference 2024. This seeks to simulate reality and orient everyone with the violations that occur against the workers and peoples of the Arab territories occupied by the occupation state. This endeavor seeks to stimulate solidarity and raise the degree of responsibility among all actors at the Arab, regional and international levels to support serious and rapid movements aimed at stopping the aggression, alleviating the current tragic conditions, ending the occupation, and advancing the peace process to find a just and comprehensive solution to achieve security and stability in the region.

This report highlights the most prominent crimes and violations committed by the

occupying state and sent to us by the Ministries of Labor in the State of Palestine, the Lebanese Republic and the Syrian Arab Republic as follows:

❖ **The most prominent violations against Palestinian workers:**

- The sufferings of workers at the crossings and along the apartheid wall aggravated, in addition to reducing the number of work permits, which forced workers to work inside the Green Line unofficially, hence denying their rights.
- Palestinian workers pay full financial dues in accordance with the law of the occupying state and do not receive any of their rights in return. Palestinian workers working legally within the Green Line do not enjoy unemployment insurance due to their place of residence although they are forced by the occupying state's Payroll Department, arbitrarily, to pay the Equality Tax.
- Since October 7, 2023, the occupation authorities have prevented approximately (200) thousand workers from accessing their workplaces in the occupied interior and the settlements, in addition to denying them their rights. The occupation authorities arrested and displaced more than (16) thousand workers from the Gaza Strip who were working legally in the occupied interior due to the events that took place on October 7, as the occupation suspended their permits and considered them illegal workers. Many of them were detained and imprisoned in harsh conditions and suffered torture, while others were deported to the West Bank, where they became homeless and without income.
- The occupation authorities canceled the permits of Gaza workers (18,500) and considered them illegal workers as of October 7. According to the decision of the Council of Ministers in the occupying state, all ties with Gaza are severed and the occupying state shall not receive any worker from Gaza in the future.
- The occupation government refuses the return of Palestinian workers from the West Bank and Gaza Strip to work in the Green Line, despite allowing a small number to work in some sectors, and also allowing approximately (8,000) workers to work in illegal settlements. This refusal and intransigence led the workers to lose their only source of livelihood. Therefore, they live in very

difficult conditions, and this has led to an increase in the unemployment rate in Palestine to (41%).

The report included detailed points and graphical information about:

– The most prominent crimes and violations of the occupation against citizens and their properties:

- Direct targeting of Palestinians.
- Demolition of homes and facilities.
- Settlements.
- Confiscating and bulldozing lands and destroying properties.

– Judaization of Jerusalem:

- Settlement schemes.
- Targeting education.

– The siege and aggression on Gaza Strip:

- Health
- Education
- Media
- Entertainment and hotels
- Internet
- Transport & communications sector
- Power sector
- Disruption of the economy
- A severe water crisis and limited access to water threatening the lives of Gazans
- Damaged agricultural lands in North Gaza are 39%
- Houses
- Factories
- Trade
- Government sector
- Agriculture

– Occupation crimes in the Jordan Valley, Area C, and inside the wall

– The impact of the occupying state's violations on economic conditions:

- The added value of all economic activities, especially construction activity, declined on an annual basis by 12%.

- 80,000 facilities in the West Bank were affected as a result of the repercussions of the Israeli aggression.
- Loss of cash flow.
- Piracy of clearance funds.

– Impact of the occupation violations on the rights of Palestinian workers:

- Freedom of mobility and access of workers to their workplaces in the occupied inside.
- The environment and workplaces in the occupying state are unsafe for Palestinian workers.
- The proliferation of permit brokers and their sale on the black market.
- Piracy of accumulated social rights funds for Palestinian workers from 1970 until now.

❖ Conditions of work and workers in the occupied areas of southern Lebanon and areas exposed to daily violations by the occupation authorities:

- The areas most affected by the violations of the occupying state over the past years are the Shebaa Farms and Kfar Shuba Hills, where the occupation authorities still have control over them, which prevents investing their lands, which enjoy natural, geographical and water advantages.
- The repeated attacks on southern Lebanon led to limiting economic growth in the region, increasing the unemployment rate, and preventing the construction of factories and businesses, due to the constant concern about the repeated attacks.
- Unemployment in the areas bordering the occupying entity is as high as 30 to 40%, depending on the businesses and activities in each district, which are linked to the security conditions there. The causes of unemployment in these areas are due to:
 - Security tensions
 - Closing businesses due to economic conditions and workers' lay off

- Difficult and indecent working conditions
- Low level of wages
- Repeated attacks on Lebanon after the current war on the Gaza Strip, which has resulted, to date, about 100,000 displaced people from the villages of the south, 331 martyrs, and about 1,000 wounded, in addition to the damages in the agricultural sector, where more than 800 hectares were completely damaged, and more than 340 thousand heads of cattle were killed. Also, about 75% of farmers have completely lost their source of income, which prompted the Prime Minister to declare the southern region an agricultural disaster zone, especially since the effects of this problem will extend over the coming years.
- The damage to the educational sector, as about 75 schools were completely closed.

❖ Economic and social conditions and the labor sector in the occupied Syrian Arab

Golan:

In light of the information and data available to the Arab Labor Office, the report includes the most important points related to the conditions of workers, employers and citizens in the occupied Syrian Arab Golan, and the arbitrary practices of the occupation authorities against them, despite the difficult circumstances and the current dangerous conditions that Syria is witnessing in general, as follows:

- **The political context: The reality of the occupation and the prospects of the peace process**
- **The practices of the occupying state against workers, employers and citizens in the occupied Syrian Arab Golan:**
 - Culture and education
 - Communication with the home country
 - Health
 - Prisoners and detainees
 - Minefields and burial of nuclear waste in the occupied Syrian Golan

- Exploiting the Golan's wealth
- **The percentage of taxes and deductions imposed on ordinary Syrian Arab workers and agricultural workers by the occupation authorities and the types of these taxes.**
- **=Social insurance, compensations, and sick leaves granted to Arab workers compared to Israeli workers.**
- **Works that workers in the occupied Syrian Arab Golan are allowed to practice.**
- **Confiscation of land, theft of water, and restrictions on agricultural production.**
- **The total number of Israeli settlements and the number of settlements that were recently established or expanded in the occupied Syrian Arab Golan lands.**
- **Percentage of child labor in the occupied Syrian Arab Golan.**

Director General

Faiez Ali Al Mutairi



Section 1

Effects of the Israeli Settlements on the Economic and Social Conditions and the Labor Sector in Palestine 2023



The Arab labor office received from the Palestinian Ministry of Labor a detailed report that includes the most important information about work and employment conditions in Palestine, as follows:

Introduction

This 2023 report comes in more difficult and complex circumstances than the report of last year in light of a barbaric aggression and comprehensive war on all aspects of life in the Gaza Strip and in the West Bank as well. This war is carried out by the most extremist government in the history of the Israeli occupation, which did not suffice with its policies of annexation, Judaization and siege on our people and our political and national entity, but it also committed one of the largest and most violent massacres fueled by terrorism, murder, ethnic cleansing and genocide against our people, especially in Gaza Strip, which has been considered the largest prison in the world for about two decades. The Israeli government policies of abuse went too far towards the Palestinian people, their national institutions, and their development structure, until all aspects of the economy are affected with the aim of stopping the wheel of development, and undermining the role of state institutions and disrupting their work and strategic plans, by pushing settlement projects throughout the West Bank, targeting development projects and programs funded locally and internationally, and continuing piracy of clearance funds, which are a sovereign Palestinian right. We can say that Israel seeks to uproot the Palestinian people from their land and displace them in a way that mimics the 1948 Nakba. Despite this, the Palestinian Ministry of Labor continues the sincere efforts and tireless pursuit to achieve the plans aimed at achieving economic growth and consecrating social justice among all components of the production process, according to what is available. Therefore, this report represents an accurate documentation of monitoring Israeli violations in 2023, including facts that cannot be refuted or denied, so that the international community shall be fully aware of the conditions of the Palestinians in light of the continued occupation. We hope that these data represent a road map for all partners to practice pressures on the occupation government to retract its arbitrary measures and

recognize the full and inalienable rights of the Palestinian people, foremost of which is the establishment of an independent Palestinian state with its capital in Jerusalem, and to open the door for the Palestinian people to be, alongside the peoples of the planet, an active element in the process of growth and sustainable development in various fields, especially those stipulated in the 2030 Sustainable Development Goals.

Executive Summary

With the end of the year 2023, Palestine bids farewell to a year burdened with Israeli violations in full view of the whole world, as Gaza, suffering and wounded, bids farewell to a year with a list of thousands of martyrs and destruction that rivals, if not exceeds, the destruction that befell German cities during World War II.

It must be noted that theoretically and practically, the year 2023 was divided into two decisive phases: the first phase starts from the beginning of the year until the morning of October 7, which marks the beginning of the second phase. If the events that followed October 7 was more dangerous and horrific in its violations than all internationally declared rules and legislations, then what happened before that day was no less dangerous in terms of Israeli legislation and violations.

The first phase of the year, until October 7, was a phase of eliminating the possibility of geographical communication for the Palestinians by completely tampering with the Palestinian geography through several decisions, the most prominent of which was the return of colonial settlement to the northern West Bank, and rebuilding the evacuated settlements (Homesh, Ghanim, Kadim. and Sanur) and transferring many of the powers of settlement construction to the Minister of Finance in order to speed up the approval processes for colony expansion and to “legitimize” settlement outposts. The politicians, or rather the neo-Nazis, who came to power in the occupying state, used the issue of colonial settlement expansion as propaganda material for a right-wing society eager to eliminate the Palestinian existence for the benefit of the colonialists. This coincided with not transferring the clearance funds

that Israel collects for the benefit of the Palestinians and using them as a card of punishment and political pressure.

In addition to the continued bleeding of the West Bank due to the continued killing, arrest, displacement, settlement, and plundering of lands and wealth by the occupation authorities, the year 2023 recorded the highest rate of Israeli violations against Palestinians in the West Bank and Jerusalem, compared to the last five years. This is a clear indication of the escalation of the criminality of the Israeli occupation, as the total number of violations was as high as (50,393), including all types of crimes committed by the Israeli occupation forces and settlers, including killing, deportation, arrest, and demolition of homes, in addition to leveling lands and confiscating properties, and attacks on the education and health sectors, in violation of all international conventions and treaties.

The occupation forces and settlers killed (543) Palestinian citizens in the West Bank, including (107) children, (6) women, and (17) elderly persons, the highest record in the last five years. This is almost double the total number of martyrs in 2021 and 2022, while the number of wounded reached (8,921).

Jenin Governorate recorded the highest rate of martyrs in 2023, as the number of martyrs was (154), followed by Nablus and Tulkarm Governorates, (96 and 69) respectively.

Number of detention cases in the occupation prisons amounted to (9,937) detainees, including children, women, and freed POWs, while settler attacks amounted to (2,051) attacks, and the number of shooting incidents carried out by the occupation soldiers and settlers was (3,658) attacks.

Furthermore, 2023 witnessed a continuation of the violations of Al-Aqsa Mosque by the Israeli occupation and extremist settlers, as the severity and frequency of

incursions continued and increased during the year, bringing the total number of Jewish extremists who incused Al-Aqsa Mosque to 54,684 extremist settlers.

The number of deportees from Jerusalem and Al-Aqsa Mosque reached (75), while the number of detainees in Jerusalem reached (1,701). Meanwhile, the number of houses that were demolished reached (125), in addition to hundreds of houses threatened with demolition.

In addition, (332) attacks on places of worship and sanctities were recorded, at a time when the occupation tightened its grip on the Ibrahimi Mosque in Hebron, bringing the number of attacks and desecrations on it to (32).

The governorates of Nablus, Hebron, and Ramallah are the most exposed to Israeli violations, with (10,973, 6,667, and 6,232) violations, respectively.

As for violations against workers inside the Green Line, from the beginning of the year until October 6, 2023, the suffering of workers at the crossings and along the apartheid wall increased, in addition to the decrease of the number of permits, which prompted workers to work inside the Green Line unofficially and therefore their rights were denied.

In the same context, Palestinian workers pay full financial dues in accordance with Israeli law and they do not receive any of their rights in return. Palestinian workers working legally within the Green Line do not enjoy unemployment insurance due to their place of residence, and this happens despite the Israeli Payments Department arbitrarily imposing an Equality Tax on them, which is complementary fees to national insurance fees that equate what the Palestinian worker pays with what the Israeli worker pays, but the Palestinian worker does not receive the insurances received by his Israeli counterpart, including unemployment insurance. In addition, there is a tampering with the registration of working days and depriving the worker and his family members of health insurance for not meeting the conditions, and even transporting the injured to their places of residence and depriving them of treatment within the line. This increased the number of deaths and fatal injuries among

Palestinian workers working inside the Green Line, due to the small number of inspectors in Israeli labor offices who follow up on workers in the field of occupational safety and health.

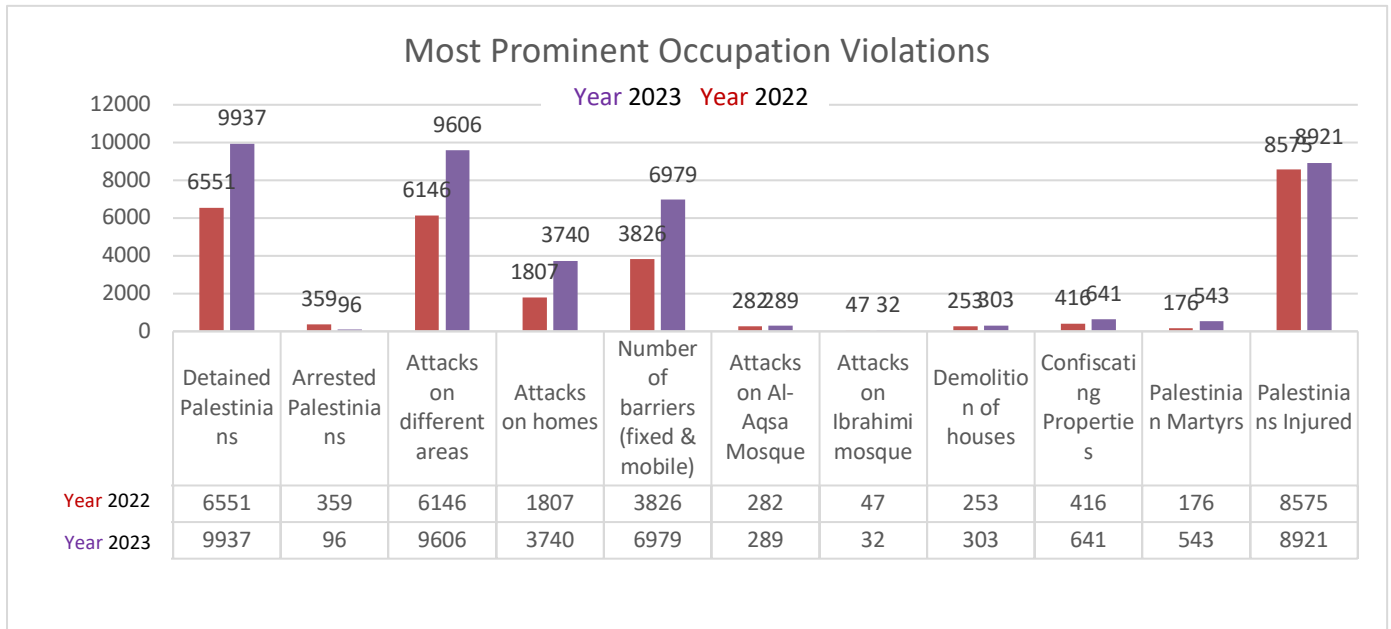
Since October 7, 2023, the Israeli occupation authorities have prevented approximately 200,000 workers from entering their workplaces in the occupied territories and settlements and have not given them their rights. The authorities worked to arrest and displace more than (16) thousand workers from the Gaza Strip who were working inside the occupied territories legally due to the events that took place on October 7, as their permits were suspended and the authorities considered them illegal workers and placed many of them in prisons in harsh conditions as they were subjected to torture. The authorities deported some of them to the West Bank, where they became homeless and without income.

The occupation authorities canceled the 18,500 permits of Gaza workers and considered them illegal workers as of October 7. According to the decision of the Israeli Cabinet, Israel is severing all ties with Gaza, and there will be no workers from Gaza in Israel in the future. The occupation government refuses the return of Palestinian workers from the West Bank and Gaza Strip to work within the Green Line, despite allowing a small number to work in some sectors, and also allowing approximately 8,000 workers to work in illegal settlements. This refusal and intransigence led the workers to lose their only source of livelihood, forcing them to live in very difficult conditions, raising the unemployment rate in Palestine to (41%).

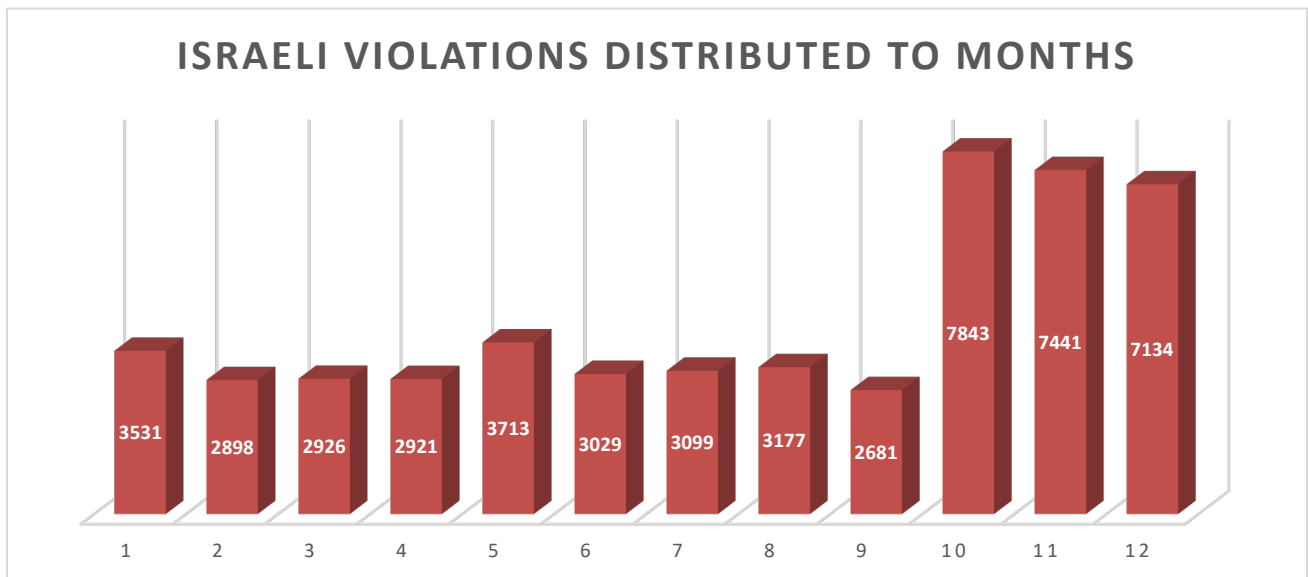
I. The most prominent crimes and violations of the occupation against citizens and their properties

The total violations carried out by the Israeli occupation forces and settlers against citizens and their properties during the year amounted to 50,393 attacks, resulting cases of injuries, arrested, detainees, attacks on holy sites or educational facilities, destruction of properties, demolition of homes and agricultural, industrial and

commercial facilities, confiscation and leveling of lands, uprooting, burning and destroying trees, in addition to closures, barriers and intrusions, in violation of all international conventions and treaties.



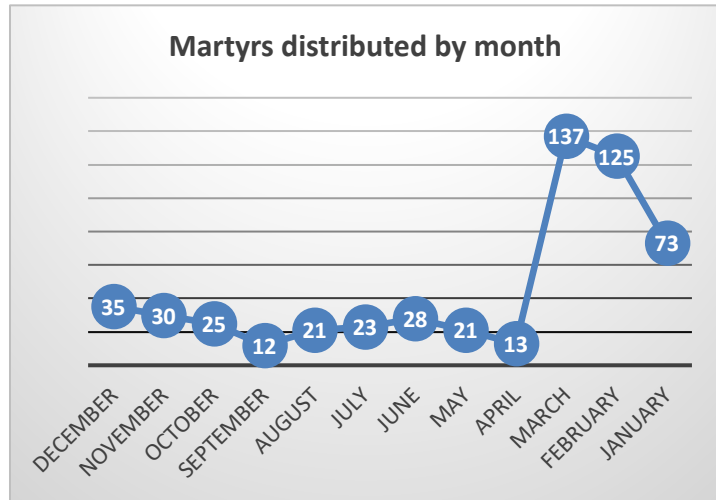
As for the full toll of violations, it reached its peak at the beginning of the fourth quarter of the year in the month of October with the beginning of Al-Aqsa Flood War on October 7, as October witnessed the highest toll of violations (7,843).



The following is the number of occupation's most prominent crimes and violations:

1.1 Direct targeting of the Palestinian person:

In addition to the destructive war on Gaza, the occupation forces and settler gangs practice a policy of direct targeting of Palestinian people with the intention of killing, injuring, or throwing them in prison. This destructive policy against



Palestinian citizens resulted, during the year in the West Bank and Jerusalem, 543 martyrs, and the occupation continued the policy of detaining the bodies of martyrs in cemeteries and morgues; the number of martyrs increased from 176 martyrs in the year 2022 to 543 in the year 2023, even though 2022 was the bloodiest year for Palestinians in the West Bank since the United Nations began systematically recording deaths in 2005. However, the current year because of the repercussions of the war, surpassed it by nearly four times in terms of the number of martyrs.

The occupation forces also wounded 8,921 Palestinians with live or metal bullets, without discriminating between unarmed women and children, and anyone who was in the target area. The occupation forces arrested about 9,937 citizens, including children and women, and put them in their Nazi prisons at a time when they continued to arrest dozens of women and children and deprive them of them. One of the most basic human rights, in addition to the detention of more than 96 citizens. According to statistics, the number of administrative detainees during the year 2023 is the highest since the years of the first Palestinian Intifada in 1987.

Escalation against prisoners and violation of agreements:

There are documentations and records of dozens of testimonies of released prisoners about the violent beatings that prisoners are subjected to inside prisons, some of which led to the death of the prisoners, as happened with the prisoner Omar Daraghmeh in Megiddo Prison, whose martyrdom was announced in October 2023, after it became clear that he had been subjected to abuse and beating at the hands of the “Israeli” occupation guards, where the use of violence against prisoners begins from the moment of their arrest from inside their homes, and continues during their transfer to prisons or investigation centers. The matter does not stop there, but rather according to the testimonies that are documented, the beating, torture, and humiliation continue even after they are brought into the prison cells.

In addition to the systematic torture and beating, the Israeli prison administration has adopted a policy of starving prisoners and not providing them with sufficient quantities of food, in addition to the poor quality of food provided to them, which directly affects their health condition.

The occupation prison administration also deliberately created a state of complete isolation for the prisoners from the outside world, by confiscating all television and radio sets from inside the prisons and depriving them of visits from the International Red Cross, or private lawyers. This made them unable to check on their families or exchange messages with them, which constituted a systematic psychological torture of prisoners and their families who were no longer able to know the fate of their sons or daughters inside the prisons and remained waiting for the moments of the release of any prisoner to find out the news from him.

An Amnesty International report indicates that there is a systematic humiliation to which Palestinian prisoners are subjected inside the occupation prisons, which was documented through the testimonies of dozens of released prisoners. These systematic humiliations include severe beatings, stripping, and humiliating the

detainees, forcing them to keep their heads down, kneel on the ground while counting the number of prisoners, and broadcasting songs over loudspeakers.

The occupation's practices against Palestinian prisoners constitute a clear violation of the text of the International Geneva Convention, especially Article 13, which includes the necessity of treating prisoners of war humanely at all times and prohibits the detaining state from committing any unlawful act or negligence that causes the death of a prisoner and is considered a grave violation of this law. Prisoners of war must be protected at all times, and in particular against all acts of violence, threats or insults, as well as measures of retaliation against prisoners of war. Article 14 of the Convention stipulates that prisoners of war have the right to respect for their persons and honor in all circumstances, Women POWs must be treated with all considerations due to their gender and must receive treatment no less favorable than that received by men.

2.1 Demolition of homes and facilities

The policy of demolishing Palestinian homes constitutes an old Israeli systematic practice since the establishment of the occupying state in 1948. Since the Nakba, the Israeli authorities have destroyed more than 500 Palestinian villages and towns. The racist occupation authorities continued



their policies of demolishing Palestinian homes and facilities, especially in the areas of Jerusalem, the Jordan Valley, inside the wall, and areas called (C), with the aim of emptying these areas of their residents and Judaizing them to establish settlement outposts. The number of homes demolished by the occupation during this year in the West Bank and Jerusalem reached 303, in addition to the self-demolition operations, which are the worst types of complex oppression that affects the Palestinians, specifically in the city of Jerusalem, because of the bad psychological and economic

effects it has on them, and its negative repercussions not only on the owner of the house, but also on the family that lost its home, suffering displacement while their dreams and memories are destroyed.

It is worth noting that there are between 22,000 and 25,000 demolition decisions in the Holy City. If these decisions are implemented, it means the about 100,000 Jerusalemites shall exit Jerusalem after their homes are demolished.

1.3 Settlement

The increase in settlement will contribute to the continuation and increase of the pace of confrontation with the occupation, as the increase in settlement in the West Bank affects the lives of Palestinians on a daily and direct basis, from the occupation's control over their lands, to the ongoing settlers' attacks, to the growing feeling of the decline of the Palestinian right and the increase of the advantages offered to the settlers, due to the obstinacy of the Israeli government in the policy of settlement expansion, in line with the extremist religious background expressed by the Prime Minister, which raises concern. As Netanyahu and Ben Gvir agreed to legitimize Jewish settlement outposts in the West Bank, this would further strengthen Israeli settlements in the occupied territories and inflame tensions with the Palestinians, as the rise of Ben Gvir and Smotrich, both of whom live in settlements, will accelerate the sprawling Israeli settlement in the West Bank, bringing it closer to actual annexation.

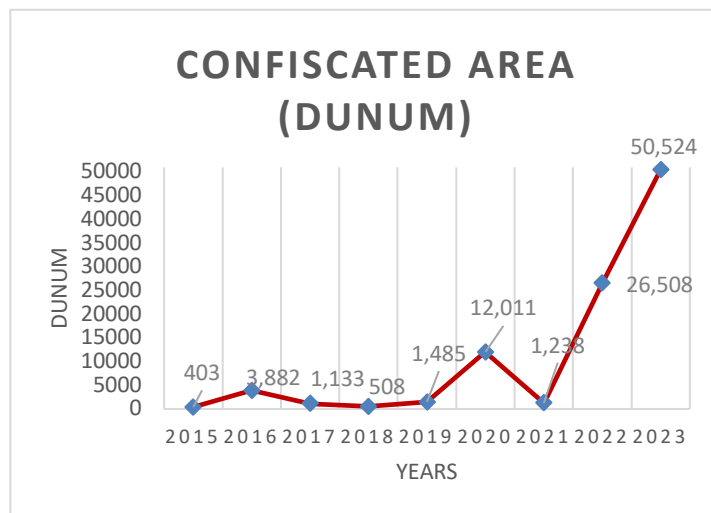
This is considered the most dangerous policy pursued by the occupation authorities towards the Palestinian Territory. This policy is clearly evident through dozens of government decisions and expansionist laws that give the right to extremist settlers to build settlement outposts, expand existing settlements, confiscate adjacent lands, and build settlement roads. All these arbitrary and unjust measures aim to empty the land of its inhabitants and push them towards migration or move to city centers to become closed ghettos controlled by the occupation gangs. To implement these policies, the occupation government allocates billions of dollars for settlement expansion annually,

as settlement activity has multiplied 4 times, this year. Statistics indicated that in 1992 there were 172 settlements inhabited by 248 thousand settlers, reaching 444 settlements and outposts inhabited by 950 thousand settlers in 2023.

4.1 Confiscation and bulldozing of land and destruction of properties

The occupation authorities and settler gangs continued to target Palestinian land by confiscating, closing, and destroying facilities, buildings, agricultural projects, and animal pens, uprooting trees, destroying and sabotaging crops, and controlling water sources, as the confiscations of Palestinian lands in the West Bank doubled in 2023 compared to the previous year.

occupation authorities and settler gangs confiscated more than 50,524 dunums under various names, including natural reserves, expropriation orders, and seizure orders, compared to about 26,508 the previous year. The colonizers'



terrorism led to the displacement of 25 Palestinian Bedouin communities, 22 of which were deported shortly after the (Israeli) war on Gaza Strip.”

"These communities consist of 266 families, including 1,517 persons who were deported from their places of residence to other places, most of which were concentrated east of Ramallah, in the eastern foothills specifically and the Jordan Valley," the report added. The number of colonists in the West Bank colonies, including Jerusalem, reached a total of



730,330 colonists, distributed among 180 colonies and 194 colonial outposts, including 93 pastoral outposts.

The report added: "In 2023, 18 new settlement outposts were established, 8 of which were established shortly after the 7th of October. 14 of them took the form of pastoral outposts in the governorates of Jericho, Tubas, Salfit, Ramallah, and Nablus, and four of them took the form of residential outposts, established by colonists on the lands of the villages of the Nablus and Jericho governorates and Tulkarm". The attacks by the occupation army and settlers affected about 18,80 trees, most of which were olive trees that were uprooted or destroyed.



The apartheid wall: another form of land theft

In the summer of 2002, Israel began building the apartheid wall in the occupied Palestinian territories. Although Israel claims that it is building this wall for security purposes, in reality it constitutes an integral part of the infrastructure designated for the settlements. The separation wall surrounds the West Bank and penetrates its territories, so that it includes most of the Israeli settlements on the "Israeli" side of it. At the same time, this contributes to the seizure of vast areas of our lands, ensuring that Israel will expand those settlements in the future.

Thus, this wall isolates us from our lands, which constitute our source of livelihood, prevents our people from accessing educational institutions and social care centers, and deprives us of benefiting from our natural resources, especially water. Israel has completed the construction of most parts of the separation wall, and only small sections remain in which work has been halted due to lawsuits filed by citizens against its construction before the Israeli courts. The areas seized by Israel to build the

apartheid wall, along with the lands under the control of the Israeli settlements located to the east of it and in the Jordan Valley area, will leave for the Palestinians no more than 54% of the territory of the West Bank.

Given that the route of the apartheid separation wall surrounds the existing illegal settlements and the areas in which they will be expanded, it is clear that Israel aims to seize Palestinian lands through the construction of this wall, which in reality does not constitute a security measure. Indeed, the wall does not isolate the State of Israel from our lands, but rather isolates Palestinian citizens from each other.

In 2023, the occupation forces strengthened the annexation and the apartheid wall erected over the lands of the villages of Tura and Nazlet Zeid and the town of Ya`bad, southwest of Jenin, by increasing its height and building new sections of it. In addition to adding cement sections with a height of 6



meters along a length of 200 meters above the lands of Al-Jalama, northeast of Jenin, and constructing a new cement wall with a length of 100 kilometers in the north of the occupied West Bank, to replace the old, worn-out fence. In addition, the occupation authorities installed technological tools and software on most of the walls erected to enhance security, as they claim.

The number of military checkpoints of various types in the West Bank reached 567 checkpoints as of October 6, including 77 main checkpoints and 490 other checkpoints (dirt barriers, concrete cubes, and iron gates). After the start of the war on Gaza, these barriers increased, and more than 140 new barriers and obstacles were added, bringing the total number to 707 barriers.

II. Judaizing Jerusalem

The occupation authorities are working to change the features of the Holy City to Judaize it by all means, isolating it from its natural extension, and obliterating its identity in order to Judaize Jerusalem, isolate it, and displace the Palestinians. The year 2023 did not pass lightly for the city, its sanctities, and its residents. Once Itamar Ben Gvir took over the security portfolio in Benjamin Netanyahu's government, and as soon as he assumed this position, Jerusalemites have been paying the price for his arbitrary decisions and extremist statements. Days after assuming this portfolio, Ben Gvir carried out a storming of Al-Aqsa Mosque in a tour that lasted 13 minutes, after which he declared, "With all respect to Jordan, Israel is an independent state. I ascended the Temple Mount and I will continue to ascend it, and no state has guardianship over Israel."

Ben Gvir's provocations did not stop there. Rather, he ordered that all fireworks in Jerusalem would be considered explosive materials, under the pretext that they are being used illegally against police officers. After taking this measure, it was noted that Jerusalemites were arrested and tried and indictments were filed against them because they used fireworks during confrontations in which the police used excessive violence on direct orders from Ben Gvir, which inflamed the squares of this holy city throughout 2023.

According to data from the Jerusalem Governorate – the highest official Palestinian representation of the Holy City – there were 41 martyrs from the beginning of this year until the end of last November, and 2,612 Jerusalemites were arrested, including 308 children and 128 women. Also, according to the governorate, the Israeli courts in Jerusalem issued 143 administrative detention orders during the same period, and 724 deportation orders, including 577 from Al-Aqsa Mosque, which was stormed, until the end of last November, by 51,994 extremist men and women, in more than 214 raids.

There are persistent Israeli attempts to change the cultural, historical and demographic face of the city. The occupation authorities have harnessed all their capabilities to impose new realities on the ground and erase its Arab and Islamic identity, in an attempt to impose Judaizing realities and dividing Al-Aqsa Mosque temporally and spatially, while cutting off part of it to perform their Talmudic rituals, which has always been a Zionist goal and a dream supported by all the occupying institutions.

In addition, 308 Jerusalemites were subjected to house arrest, including children, and 292 demolition operations were carried out in Jerusalem Governorate, including 73 facilities whose owners were forced to forcibly demolish them with their own hands to avoid the heavy fines imposed on them if the occupation bulldozers carried out the demolition operations.

Also, within the framework of the demolitions, the occupation authorities carried out 5 punitive demolitions of the homes of the families of martyrs and prisoners who carried out operations that led to the death of settlers, the first of which was the home of the young man Uday al-Tamimi in the Shuafat camp, and the last one is the young man Khairy Alqam in the Al-Shiyah neighborhood in Jerusalem. Punitive demolitions fall within the framework of collective punishment practiced in Jerusalem, through which the occupation authorities seek to deter Jerusalemites and dissuade them from any actions that affect "Israeli sovereignty" over the city.

In addition, within the framework of collective punishment, the occupation authorities launched several campaigns during the year against liberated Jerusalemite prisoners and their families, which included seizing their bank accounts, raiding dozens of homes, and confiscating personal jewelry, cars, and other possessions.

During these campaigns, the occupation authorities demanded that Jerusalemite families pay huge sums of money in exchange for lifting the hold on bank accounts, in implementation of the decision of Defense Minister Yoav Galant to impose financial sanctions on Jerusalemite prisoners and their families under the pretext of receiving allocations from the Palestinian Authority.

Settlement Projects

Regarding the settlement file, the Israeli Planning and Construction Committee approved several settlement projects, including a new route for the light train in Jerusalem, the expansion of the Ramot settlement by adding 440 new housing units, and the establishment of the “National Park,” which will be built on an area of 600 dunums of land in the towns of Al-Issawiya and Al-Tur, and it is called “Har Hatzofim Slopes.” The plan for the “Wadi Majli” park was also approved, which will be built on an area of 720 dunums between the towns of Beit Hanina and Shuafat (north of the city) for the benefit of the “Pisgat Zeev” settlement. In addition to this, there are other projects currently being implemented on the ground, such as the American Street, the Tunnel Street, and others.

Settlement did not stop at the approval of new projects. Rather, it extended this year to include the seizure of two homes in the Old City belonging to Laban and Idris families. With their evacuation, the number of settlement outposts in the Old City increased to 79 outposts.

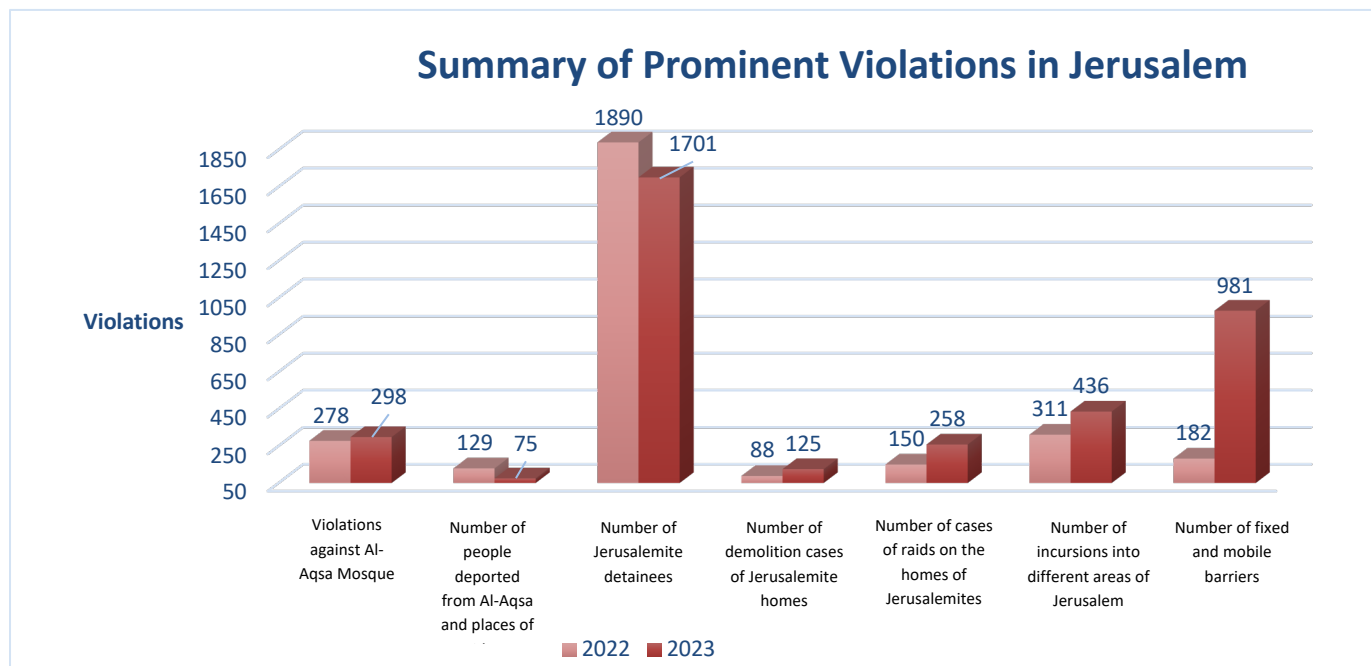
Settlers' attacks and provocations against Jerusalemites, their properties and vehicles also escalated, especially in neighborhoods where settlement outposts have penetrated.

With the outbreak of the war, the occupation forces prevented Jerusalemites from sitting on the stands of Damascus Gate, and arbitrary violations against the people of the city escalated by searching them in a humiliating manner and searching their phones in search of pictures and video clips related to the war in order to punish them.

Targeting Education:

An attack on Palestinian education and the Palestinian curriculum in Jerusalem continued during 2023. The crews from the occupation municipality and the Israeli Ministry of Education carried out raids on some schools, during which students' bags were searched for Palestinian curriculum books, while Al-Aqsa school students were

prevented from entering the gates of Al-Aqsa Mosque, claiming that their bags contained Palestinian books.



Summary of the most prominent violations in Jerusalem	2023	2022
Violations against Al-Aqsa Mosque	298	278
Number of people deported from Al-Aqsa and places of residence	75	129
Number of Jerusalemite detainees	1701	1890
Number of demolition cases of Jerusalemite homes	125	88
Number of cases of raids on the homes of Jerusalemites	258	150
Number of incursions into different areas of Jerusalem	436	311
Number of fixed and mobile barriers	981	182

III. The siege and aggression against Gaza Strip

The occupation authorities continue to close the Gaza Strip almost completely by land, sea and air for more than sixteen years. This has had a profound impact on living conditions there. This closure undermines the unity of the occupied Palestinian territory

and tears its economic and social fabric, which has put the sector on the brink of collapse and caused 2 million citizens to live in a catastrophic humanitarian crisis. Even in the period before the war, Israeli violations were affecting all aspects of life, so the attacks on Gazans did not stop, not from Land or sea, apart from the violations against fishermen and their competition for their livelihood. At the dawn of October 7, 2023, the Palestinian resistance in Gaza Strip announced the start of Al-Aqsa Flood war. This comes in response to the violations of the Israeli occupation, and in reaction to Israel's denial of international resolutions, especially those approved by the first Oslo Accords in 1993 and the second in 1995, and the continuous escalation in the West Bank, the annexation of Palestinian lands, and the settlement policy. Since the beginning of 2023, Israel has killed during its incursions into cities and towns more than 220 Palestinians in the West Bank, Jerusalem and Gaza, including about 40 children and 11 women, according to data from the Palestinian Ministry of Health, before the outbreak of "Al-Aqsa Flood." In a Human Rights Watch report issued last August, the organization said that "the army and border police in Israel are killing Palestinian children without any effective means of accountability calling on the occupation authorities to "end the routine and illegal use of lethal force against Palestinians, including children."

As for prisoners of war, the Israeli occupation authorities have issued more than 2,600 administrative detention orders (arrest without charge or trial) since the beginning of 2023, at a time when the number of Palestinian prisoners in the occupation prisons reached about 5,200 prisoners, including 36 female prisoners and about 170 children, according to Official Palestinian data.

In September 2023, Ben Gvir also decided to reduce the visits of some Palestinian families to their children in the occupation prisons, from once a month to once every two months. He had implemented retaliatory measures against the prisoners, which included depriving them of bread and fresh food and many of the modest rights they had achieved in their struggles as well as constantly suppressing their protests, dispersing them in several prisons, and practicing a policy of torture against them.

Also, in August 2023, the Israeli Minister of National Security called for arming the largest number of Israelis, in response to Palestinian shooting at settlers in the West Bank.

In March 2023, Smotrich called for the “wipe out” of the Palestinian town of Huwwara, following attacks launched by hundreds of settlers on February 26, 2023 on the town, which led to the killing of a Palestinian and the burning and destruction of dozens of Palestinian homes and cars. These attacks were followed by the killing of two Israelis in a shooting at a car they were traveling in near the town, days after the Israeli army killed 11 Palestinians in its storming of the city of Nablus in the northern West Bank.

Smotrich had also said in the French capital, Paris, on February 19, that “there is no such thing as the Palestinian people,” a statement from a government official that carried the stamp of cancellation, and unleashed a wave of hatred, killings, and incursions.

In an effort to impose a *fait accompli* policy, Israeli raids on Al-Aqsa Mosque increased under Netanyahu’s government, instigated by the right-wing ministers and with the protection of the occupation police. An official Palestinian report stated that about 41,000 Israeli settlers stormed Al-Aqsa Mosque from the beginning of the year until the end of September 2023. In the context of the “Flag March,” also known as the “Flag Dance,” which is held to celebrate the occupation of the eastern part of Jerusalem, the Israeli occupation wanted to claim that it is the owner of the land, as the march turned into the most prominent headlines of the confrontation with the Palestinians.

Despite warnings that “the situation would explode,” Netanyahu and his ministers insisted on holding the march in May 2023. Netanyahu said at the time, “despite the threats, I directed that the march be held.” Participants in the march usually chant the slogan “Death to the Arabs.” To secure the march, the Israeli police deployed 3,200 soldiers. They attacked the Palestinians in Bab al-Amoud area and the Old City. As for Minister Ben Gvir, he chanted while participating in the dance, “Jerusalem is ours.”

In Hebron in the occupied West Bank, the Ibrahimi Mosque is subjected to Israeli violations that affect the sanctity of the mosque, including preventing the call to prayer, lighting the menorah on the mosque roof, and holding noisy parties in its corridors. In order to control it, the Tel Aviv authorities last April raised Israeli flags over the roofs and walls of the Mosque.

In addition to the cancer of settlements, Israel pledged at least twice to freeze settlement in the Palestinian territories during 2023, but this period recorded a “record rise” in illegal settlement activities, and the Israeli government even launched the largest settlement operation at least since 2012.

In the West Bank, Israeli bulldozers are working day and night, and at the same time, there is an expansion of illegal settlement outposts, as the government had plans to establish 12,885 settlement units in the West Bank, and also published tenders to build 1,289 settlement units, which raises the total number of units to more than 14,000, according to the data from the Israeli “Peace Now Movement”.

All of this pushed the situation to explode, making the total number of violations since the beginning of the year 2023 (22,404) martyrs, including (22,141) martyrs since October 7, 2023, as 98% of whom were in Gaza Strip, including about 9,000 children and 6,450 women, and more than 100 journalists, according to the records of the Palestinian Ministry of Health, while the number of missing persons reported in Gaza Strip reached more than 7,000 persons, 67% of whom are children and women. Nearly 1,900,000 citizens were displaced inside the Strip, far from their places of residence.

Moreover, the residents of Gaza Strip lack the basics of life, including housing, food, and water. The United Nations Relief and Works Agency for Palestine Refugees (UNRWA) indicated that at least 40% of the population of Gaza Strip are at risk of famine, which means that the population of Gaza Strip is suffering from catastrophic hunger. This indicates that Gaza Strip is now considered one of the most famished regions in the world.

A severe water crisis and limited access to water threaten the lives of residents in Gaza Strip

Gaza Strip suffers from a severe crisis in access to water, as, under normal conditions in the period before October 7, the average per capita consumption of water in the Strip was estimated at approximately 82.7 liters/person/day. With the start of the aggression, estimates indicated that the population of Gaza Strip can barely reach between 1–3 liters/person/day only, as the percentage of supplies from water sources has decreased by 90%, and therefore the percentage of water consumption has decreased by 92% compared to the consumption before the aggression. There is one pipeline that supplies the southern areas only with about 1,100 cubic meters per hour, while the northern governorates of the Strip suffer from a complete lack of access to safe fresh water.

(39%) of agricultural lands in North Gaza Governorate are affected

Data indicate that 18% of the agricultural areas in the Gaza Strip were damaged, and the direct and greatest damage was in the northern Gaza governorates, as the damage affected 39% of the agricultural areas in the North Gaza Governorate and 27% in Gaza Governorate. Data from the 2021 agricultural census indicated that 32% of the cultivated area in Gaza Strip is in Khan Yunis Governorate, and 29% in North Gaza Governorate.

The Director General of the Government Information Office in Gaza Strip estimated the direct losses suffered by Gaza Strip at \$12 billion, without taking into account the indirect losses because they are difficult to quantify, as he put it. The economic sectors that suffered major losses are: homes, factories, businesses, agricultural, and health, in addition to government, educational, media, entertainment, hotel, communications and internet, transportation, and power sectors.

Homes

In regard of the losses inflicted on homes, in terms of total and partial demolition, “305,000 housing units were targeted, bombed, and demolished, including 52,000 total demolitions at a cost amounting to \$2.34 billion and 253,000 housing units partially demolished at a cost of \$5 billion. Therefore, the initial estimate of the losses in this sector is About 7.4 billion dollars.

Factories

As for the industrial sector, “factories of all kinds in Gaza Strip completely stopped working and thus the machinery and equipment necessary for the production process stopped operating, which caused an industrial crisis and a severe shortage in the local market and citizens’ supplies,” the report said, adding that the initial estimate of this sector's losses amounts to about \$450 million.

Businesses

Regarding the commercial sector, the report explained that this sector includes markets, shops, restaurants, hotels, commercial stores and other commercial establishments, and all of this has stopped. The initial estimate of losses for this sector is \$650 million.

The Government Sector

The losses of the government sector were estimated at about \$330 million, and this includes the cessation of the work of all ministries, government institutions, and the government sector in general, which led to the cessation of fulfillment of citizens’ interests and economic returns.

Agriculture

As for agriculture, the disruption of this sector has had a negative impact on the economics in the country, including buying, selling, and breeding, especially in the animal and fish sector. The initial estimate of the losses of this sector is \$420 million. The Palestinian Central Bureau of Statistics stated in a report issued on November 28

that direct daily losses in agricultural production are estimated at approximately \$1.6 million.

Health

Regarding the losses of the health sector, which includes the work of hospitals, health centers, radiology centers, medicines, pharmacies, and performing surgical operations in the private and public health care facilities, among others, the initial estimate of the losses is about \$230 million.

Education

The losses of the education sector (schools and universities) will be very large due to the widespread sabotage, bombing and destruction in them. The report adds that the initial estimate of the losses of this sector is about \$740 million.

Media

As for the losses of the media sector, which includes the headquarters of various media institutions, including satellite channels, radio stations, news agencies, various media training centers, and the equipment they have, the losses were estimated at about \$160 million.

Entertainment and Hotels

The Israeli war machine caused widespread destruction in the entertainment and hotel sector, which includes parks, hotels, amusement centers, electronic games, televisions, everything related to children's games, and all hotel belongings. The initial estimate of this sector's losses is about \$400 million.

Internet

The report said that regarding the losses of the communications and Internet sector, they are huge and amounting to about 600 million dollars, as "the interruption of communications and the Internet caused a negative impact in isolating Gaza Strip

from the outside world, and this caused many economic losses, whether related to the financial markets or electronic commerce, among others.”

Transportation

Regarding the transportation sector, which includes cars, various vehicles, trucks, car markets and showrooms, and ships, the report said that vandalism of streets and intersections, and disruption of movement in general, has an impact on the cessation of transportation and communication in general and the cessation of buying and selling as well as the economic activity in this sector. The initial estimate of the losses is about 480 million dollars.

Power

Finally, the losses of the power sector, which include various electricity networks, wires, iron and wooden poles, tools, the assets of the power generation company, the electricity distribution company, and other belongings in the electricity sector, are estimated at about \$120 million. The indirect losses were not estimated, considering that the Israeli aggression is still ongoing, and the government teams were only able to account for 3% of the census and enumeration operations.

Complete disruption of the economy

In turn, the Palestinian Economic Policy Research Institute said in a report issued on November 26 that Israel has disrupted the entire Gaza economy “in the foreseeable future.” The report stated that Israel had destroyed – as of the date of the report's issuance – 23% of Gaza Strip's buildings completely and 27% of them partially.

The report added that electricity, water, sanitation, communications, and transportation sectors were severely devastated. Public service facilities and about 580 industrial facilities were destroyed. Large areas of agricultural land were also swept away, and food stocks in the sector were completely exhausted.

The report stated that the cost of the “emergency response” requirements for the difficult conditions in Gaza until the end of 2024, according to United Nations estimates, will reach 7 billion dollars.

IV. The occupation’s crimes in the Jordan Valley, Area C, and inside the wall

Multiple are the ways in which the Israeli occupation targets the Palestinian Jordan Valley region, in order to eventually grasp lands devoid of Palestinian residents, and Bedouin communities in particular, which constitute the natural protector of the Jordan Valley. The Jordan Valley region and the northern Dead Sea area are considered the largest land reserve for development in the West Bank. The occupation government has announced on more than one occasion that it intended to annex the Palestinian Jordan Valley areas, which constitute about one third of the area of the West Bank. If this approach is achieved, it would be impossible to establish a Palestinian state. In order to achieve its goal, the occupation authorities continued the policy of confiscating lands, planting more settlement outposts, constructing dozens of roads, and closing hundreds of dunams under the pretext of military use. The authorities also continue to confiscate natural resources, especially water reserves, and declare thousands of dunams as natural protected areas.

The increase in the rate of colonial violence comes to tighten control over these areas, and falls within the framework of the process of colonial encroachment on the remaining Palestinian lands that are besieged by colonies, colonial outposts, and the so-called pastoral farms, which have become a tool of colonial terrorist organizations’ control over the land.

The report indicated that the occupation authorities handed over to Abu Al-Nawar community eleven demolition notices of residential and agricultural facilities, as the community is surrounded by settlements on its four sides: “Ma’ale Adumim” to the north, “Kedar 1” to the south, and “Kedar 2” to the east, as well as an occupation army camp. The report explained that such notifications were repeated in Masafer

Yatta, the northern Jordan Valley, and the passes of Jericho throughout 2022 at the hands of Netanyahu–Smotrich–Ben Gvir government, and this indicates very clearly the dangers facing the areas classified as “C” in the West Bank.

In this area, more than half a million settlers live, spread out in more than 175 colonies, more than 200 colonial outposts, and pastoral farms. It is worth noting that the colonies, according to the structural building schemes, occupy 4.5% of the region, while the colonial outposts and so-called pastoral farms cover larger areas. On the other hand, more than 350,000 Palestinian citizens live in this area, in more than 530 villages over a quarter of the area, and they are distributed as follows from this narrow area: 5% for construction and housing, about 35% for agriculture and grazing, while the so-called “state lands” amount to about 60% of the area.

The Israeli governments consider Area C a vital space for Jewish colonialism and security, and reserve it as a bargaining element in the management of negotiations, if they take place in the future. Meanwhile, the Palestinians consider Area C a vital space that is indispensable for the establishment of a continuous and viable Palestinian state, and it is a major and vital part of the state. Without it, there would be no geographical contiguity for the state. Moreover, it includes agricultural areas, many natural resources, and lands for establishing infrastructure and expanding rural and urban construction.

Women in the Jordan Valley suffer from a number of violations, the most important of which is the lack of stability and peace as a result of the continuous notifications, the demolition of tents, and attempts at forced displacement. Therefore, the psychological burden on women is huge as they assume responsibility of their families. Women also suffer from a constant state of anxiety for her men and children when they go out to the pastures for fear of attacks by soldiers and settlers. In addition, they always have extra fear for the safety of their children when they go to school. They also experience difficult and exceptional situations in many areas of the Jordan Valley as a result of repeated expulsion for conducting military training. All of these circumstances cause psychological instability that makes women experience enormous difficulties.

V. The effects of Israeli violations on economic conditions

- **The added value of all economic activities, especially construction activity, declined on an annual basis by 12%.**

The most difficult year for the Palestinian territories was 2023, especially its last quarter, as the losses incurred by Palestine during the ongoing Israeli aggression (October–December 2023) were estimated at about two billion and 300 thousand dollars, as a result of an almost complete cessation of production in Gaza Strip and its repercussions on the West Bank. Losses are estimated at about \$25 million per day, excluding direct losses in properties and assets, according to statements by the Ministry of National Economy. The added value of all economic activities in Palestine declined during the fourth quarter of 2023 compared to the same quarter of 2022.

Construction activities recorded the highest decline rate, reaching 39% (27% in the West Bank, 96% in Gaza Strip), followed by agricultural activity by 38% (12% in the West Bank, 93% in Gaza Strip), then services activity by 33% (21% in the West Bank, and 77% in Gaza Strip), and industrial activity by 28% (24% in the West Bank, and 92% in Gaza Strip).

As a result, economic activities in Palestine declined on an annual basis during the entire year of 2023 compared to 2022, as construction activity recorded the highest decline of 12%, followed by agriculture and industry activities by 8%, and services activity by 6%.

- **Damage of 80,000 facilities in the West Bank due to the Israeli aggression**

As a result of the repercussions of aggression, the production of about 35 thousand establishments, representing 29% of the establishments in the West Bank, declined, or stopped. Meanwhile, most of the establishments in Gaza Strip stopped their economic activity due to the partial or total destruction of facilities. The total number of establishments that stopped production, or whose production declined, exceeded 80,000 establishments in Palestine.

As a result of the Israeli aggression, the gross domestic product is expected to decline by 6% in 2023.

The aggression measures also caused a decline in the performance of about 80% of economic establishments, while 75.6% of establishments suffer from difficulty in mobility and distributing goods between the governorates of the West Bank.

➤ **Loss of Cash Flow**

The government is facing a financial and economic blockade that has caused it to be unable to fulfill its obligations, specifically paying the salaries of public employees and private sector dues.

Estimates indicate that there are more than 651,000 unemployed people in Palestine, including 393,000 in Gaza Strip and 258,000 in the West Bank. The unemployment rate is expected to reach 30% in 2023, up from 24% in 2022. Therefore, the government is making great efforts to design programs that enable workers, in particular, to establish small projects, especially in the agricultural sector.

It must be noted here that the Palestinian market loses more than 250 million shekels (\$67 million) each month due to the inability of workers to work inside Palestine (Lands of 1948). This caused the loss of one of the sources of cash flow in the market, and a sharp decline in the purchasing power.

➤ **Piracy of Clearance Funds**

The occupation's deductions from tax revenues (clearance) during 2023 reached 2 billion shekels (\$543 million).

Israel's illegal piracy of clearance funds and their political blackmail are part of the financial and economic pressure on the Palestinian people. This piracy exacerbated the financial and economic situation, which limited the government's ability to fulfill its financial obligations towards the public and private sectors. This led to a decline in the performance of economic and commercial activities in the various

governorates of the country. Adding insult to injury, there is a sharp decline in external support. Clearance funds represent 65 percent of the Palestinian government's total income, and without it, the government will not be able to provide employees' wages, nor fulfill its financial obligations to its governmental institutions. Meanwhile, the remaining 35 percent of the government's total income comes from two channels: the first is local tax levies in the West Bank, and the second is external grants with an annual average not exceeding \$300 million.

VI. Effect of Israeli violations on the rights of Palestinian workers

Until the third quarter of the year, before the events of October 7, which turned all the scales, Israeli violations fell into four main axes:

Axis 1: mobility freedom & workers' access to work in occupied territories

During their difficult and arduous daily journey to their workplaces, which begins in the early hours of the morning, i.e., 02.00 am, Palestinian workers are exposed to the ugliest types of humiliation and oppression at the permanent and flying checkpoints and Israeli occupation crossings established along the apartheid wall, including strip searches, exposure to harmful



rays, and many other violations and illegal practices at checkpoints and crossings of humiliation and oppression, which cost some workers their lives by being shot. On 01/16/2023, the occupation forces arrested (17) workers from the town of Beit Furik, east of Nablus, while they were trying to cross into the occupied interior. The young worker, Muhammad Ismail Nasasra, from the town of Beit Furik, was injured by occupation bullets in the foot near the separation wall, west of the town of Habla, south of Qalqilya. In addition, after the events of October 7, the Israeli occupation authorities prevented approximately 200,000 workers since October 7 from entering their

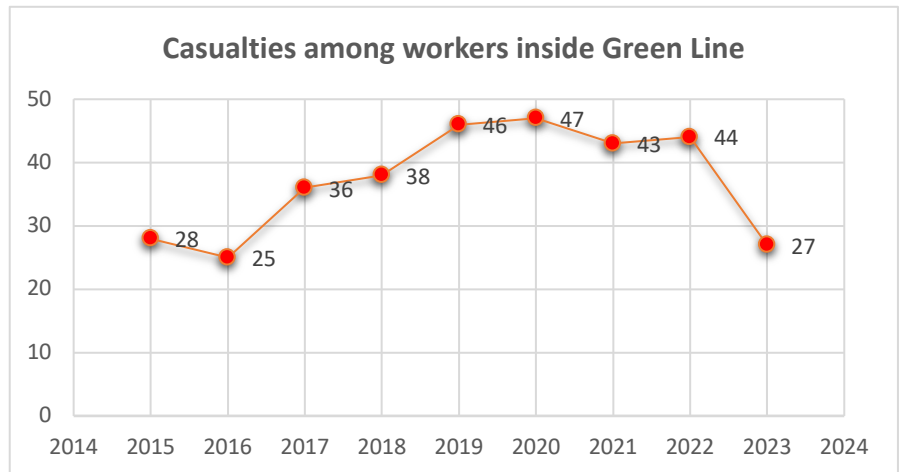
workplaces in the occupied interior and the settlements and did not give them their rights.

The Israeli occupation authorities arrested and displaced more than (16) thousand workers from Gaza Strip who work inside the occupied territories legally due to the events that took place on October 7. The occupation authorities suspended their permits and considered them illegal workers, and many of them were placed in prisons in poor conditions as they are subjected to torture, while some of them were deported to the West Bank, where they became homeless and without income.

The occupation authorities canceled the permits of (18,500) Gaza workers and considered them illegal workers as of October 7. According to the decision of the Israeli Council of Ministers, Israel is severing all ties with Gaza, and there will be no workers from Gaza in Israel in the future.

Axis 2: Unsafe Israeli workplace & work environment for Palestinian workers

Israel occupies a leading global position in the number of work accidents and injuries in the construction sector due to the weakness in applying occupational health and safety



requirements in their work environment. The vast majority of deaths and work injuries that occur are always among Palestinian workers, and in 2023 27 deaths among the Palestinian workers and dozens of other injuries were recorded.

The Israeli government observer announced in more than one annual report issued in previous years that the government's policies and procedures have failed to address the phenomenon of the rise in fatal work accidents in the construction

sector, and that the lack of appointing a sufficient number of labor inspectors to the Israeli Ministry of Labor led to a lack of field visits for inspection.

In addition, the checkpoints that the Israeli occupation army sets up between Palestinian villages and cities limit the mobility of workers and prevent them to arrive to their workplaces on time, forcing the Palestinian workers to wake up as early as 02:00 am, and then take longer routes to arrive at their place of work. This costs a worker more time, effort, and transportation fare, as the duration of one working day exceeds more than (15) hours, and this time is wasted and negatively affects the occupational health and safety of the Palestinian worker, as well as being away for long hours from family. This also led most Palestinian workers to spend the night in workshops and construction areas under very difficult conditions as the Israeli employers do not provide healthy and decent accommodation for Palestinian workers.

Israeli employers evade giving workers their full social rights, including annual leave, sick leave, recovery allowance, holiday allowance, clothing allowance, travel allowance and other benefits during the period of work, and then deprive the worker of the end-of-service reward after dismissal from work or expiration of the period of work. In addition to tampering with the salary slips for Palestinian workers, and not recording the true and complete working days in the salary slip (*talush*), Palestinian workers are deprived of health insurance services for them and their family members because the Israeli employer usually records less than (8) working days in addition to evading recording the workers' real salary and other social rights. The reason for this is the Israeli Labor Law, which gives the employer the right to disclose the number of working days and the rest of the other rights, and if the Palestinian worker objects to the manipulation, he will be dismissed from work immediately.

The Israeli employers evade treating the sick and injured workers, and instead they take them to their places of residence or the nearest crossing or throw them on the side of the road so that they receive treatment in Palestinian hospitals, and deprive

them of treatment at the expense of the Israeli National Insurance inside the Israeli hospitals by refusing to provide the injured worker with a work injury form. This is also supplemented by lack of visits by Israeli labor offices to construction workshops, and lack of follow-up to occupational safety and health procedures on a regular basis.

Palestinian workers working legally inside the Green Line do not enjoy unemployment insurance due to the place of their residency, despite the fact that Israeli Payroll Department arbitrarily imposes an Equality Tax on them. This tax is a fee complementary to the National Insurance fees so that it equates what the Palestinian worker pays with what the Israeli worker pays. Eventually, the Palestinian worker does not have the benefits of the insurances his Israeli counterpart obtains, including unemployment insurance.

The worker, Muhammad Issa Khalil Abu Nimah, from Battir, Bethlehem district, was injured at his workplace in the occupied interior. His permit was suspended and he was blocked by the security so that he could not enter hospitals in the occupied interior for treatment, as well as depriving him of injury and disability benefits.

On 06/22/2023, the occupation authorities canceled work permits within the Green Line for relatives of the martyrs who were killed in the first half of 2023.

On 07/20/2023, an Israeli employer killed two Palestinian workers from Nablus Governorate who were working inside the Green Line, after he refused to pay them their wages. Going to work for another employer sparked the employer's anger, so he committed his heinous crime after trying to force them to return to work for him.

After October 7, 2023

- 1- The Israeli occupation authorities have prevented approximately 200,000 workers since October 7th from entering their workplaces in the occupied interior and the settlements and denied them their rights.
- 2- The Israeli occupation authorities arrested and displaced more than (16) thousand Gaza Strip workers who work legally inside the occupied territories

- due to the events that took place on the seventh of October. They suspended their permits and considered them illegal workers and placed many of them in prisons in harsh conditions and under torture. Some of them were deported to the West Bank, where they became homeless and without income.
- 3- The occupation authorities canceled 18500 permits of Gaza workers and considered them illegal workers as of October 7. According to the decision of the Israeli Council of Ministers, Israel is severing all ties with Gaza, and there will be no workers from Gaza in Israel in the future.
 - 4- Some Israeli employers took advantage of the events of the war declared by the Israeli occupation government on the Gaza Strip, and according to what some of the workers reported, they were subjected to beatings, death threats, and blackmail by these employers by refusing to give them their wages and report them to authorities. This forced the Gazan workers to search for a safe shelter, as many of them headed to the crossings adjacent to the West Bank in the governorates of Jenin, Tulkarm, Qalqilya, Hebron, and Ramallah. Some of them were also arrested by the occupation authorities while trying to enter the West Bank. Official and community institutions and bodies received the workers who were able to enter the West Bank governorates, where several shelter centers were set up for them.
 - 5- The Israeli occupation authorities pursued the Gaza workers who left for the West Bank in their places of residence in the West Bank, arrested them, tortured them, and placed part of them in prisons, as their fates are still unknown. Other workers were deported to Gaza Strip after detaining them for more than three weeks, abusing them, torturing them, and stripping them. Their clothes, phones, money, and documents were stolen.
 - 6- Human Rights Watch said in a press release dated (01/03/2024) that the Israeli authorities detained thousands of workers from Gaza for several weeks in inhuman and degrading conditions after the October 7 attacks and subjected at least some of them to inhuman and degrading treatment. Thousands more

- remain stranded in the occupied West Bank without legal residence permits and they are at risk of arrest.
- 7- Detainees were held after October 7 in Israel and in military bases in the West Bank. Some were reportedly interrogated about their connections to or knowledge of the attacks. More than 3,000 people were released and transferred to Gaza on November 3. Israeli authorities have not announced how many Gaza workers were in Israel on October 7, how many are detained, and how many are accused of crimes or who remain in detention. "Israeli authorities have detained thousands of workers for weeks incommunicado without charge and subjected at least some to degrading mistreatment. The search for those who carried out October 7 attacks or assisted in them does not justify attacking workers who had obtained permits to work in Israel," said Michelle Randhawa, senior refugee and migrant rights officer at Human Rights Watch.
 - 8- Human Rights Watch spoke to four workers from Gaza who were arrested by Israeli authorities after October 7, as three of them were part of a small group released to the West Bank before November 3, and the other worker was released on November 3 to Gaza.
 - 9- One of the workers tried to go to the West Bank after learning that his work permit had been canceled and his name was removed from the phone application in which work permits are stored. He said that he was stopped at a checkpoint on the way, blindfolded and handcuffed tightly, then transferred to the Ofer military base. He added that they forced him to take off all his clothes and took pictures of him as they beat him severely, and he remained naked during that, and it was humiliating. He added that the worst part was when the dogs were attacking him, and he was blindfolded and handcuffed. He said that he did not know if someone was controlling the dogs or they were left free to attack him. "I felt terrified," he added. He was interrogated and asked to identify his house on an aerial map of Gaza, as well as specific people living in his neighborhood. He was released on November 3 at Kerem Shalom crossing Which leads to Gaza.

10– Another worker said that the Israeli police in the city of Rahat in southern Israel arrested him and other Gazan workers after the October 7 attacks and took them to a military base in Ofakim in Israel. He said: “They forced us to take off all of our clothes, and gave us diapers to wear and thin white overalls. We were kept blindfolded and cuffed (with plastic ties on our hands and legs) for 10 days. We kept asking why we were detained, but we received no response, only verbal attacks and death threats.” He added that he was beaten for hours, dragged on a gravel area face down, and then his cuffed hands were tied to a wall or fence and he was beaten again. “Every time I fell to the ground, I was forced to stand up, and was beaten again until I fell to the ground. With each blow and fall, the plastic bands that bound my hands became tighter and more painful,” he added. He spent another four or five days at the Ofer military base, then He was released to head to the West Bank.

11– Another worker working in Rahat said that he was arrested with other workers and taken to Rahat police station on or around October 9, and while they were blindfolded and with their hands tied behind their backs, “the Israeli forces were constantly cursing us, threatening to kill us, and they detained us. For 12 hours, we were not allowed to get water or use the bathroom,” he said. Israeli forces transferred him to the Ofer military base, where he said he was interrogated about Hamas in Gaza on October 22. He was released by Israeli authorities and handed over to Red Crescent medics. They transported him by ambulance to Ramallah Hospital for treatment.

12– An Israeli army spokesman confirmed to Haaretz newspaper that two workers in Gaza with medical conditions died while being held in detention centers. The two men were arrested after October 7, and one of the men said in an interview with Human Rights Watch that a cancer patient was with him in Ofer died after a few days.

13– On 23rd of October, six human rights organizations in Israel submitted an urgent petition to the Israeli Supreme Court, announcing that the Israeli authorities had

refused to provide any information about where the workers are being held, and the law under which they are being held.

14– On November 2, Gisha–Maslak and Hamoked submitted a second urgent petition to the Israeli Supreme Court stating that “detainees are being held without access to legal representation.” The petition alleged that they were subjected to “physical violence and psychological abuse, as well as inhumane conditions.

15– On November 2, the Israeli authorities released 3,026 workers to Gaza via the Kerem Shalom crossing.

16– Released Palestinian workers gave press interviews in which they described violations and humiliating conditions while in detention, including being subjected to electric shocks and they were urinated on, attacked by dogs, and staying for days without food or drink.

17– On November 9, the Israeli government published a statement regarding “the detention and deportation of illegal residents [coming from Gaza].” The decision states that there is no legal basis for the presence of workers from Gaza in Israel – since the Israeli authorities have revoked their work permits and that they will be detained until they are deported.

18– On November 10, Israel transferred to Gaza, through Kerem Shalom crossing and in coordination with the Palestinian Authority, a group of 982 workers from Gaza who were taking shelter in the West Bank.

19– On November 28, the Israeli authorities released 300 Palestinian workers to Gaza via the Kerem Shalom crossing.

Axis 3: The phenomenon of permit brokers and their sale on black market

The phenomenon of permit brokers who sell work permits on the black market and elsewhere in order to cross into the occupied interior and work in the Israeli labor market is enormous. The Palestinian worker is forced to buy these permits for amounts that may exceed 3,000 shekels per month due to the large difference in wages in favor of the Israeli labor market. Some Israeli employers themselves

practice brokering and sell permits to Palestinian workers, as there is no oversight or accountability from the Israeli side. The International Labor Organization estimated the sum of these amounts that Palestinian workers lose at one billion and two hundred thousand shekels annually.

Limiting permits to quotas approved by the occupation government from time to time forced Palestinian workers who were unable to obtain a legal work permit to enter through the gaps or openings located along the apartheid wall or the sewage and water drains located under the wall, and to cross by climbing the apartheid wall. This exposes them to the risk of falling and being seriously injured, or having permits of other types such as: (special needs, trade, the Wall or gates, zero-zero permits, etc.) These workers are estimated at (40 thousand) workers, as the occupying state bears full responsibility because their work is not regulated legally and they are deprived of the most basic social rights guaranteed to them by law.

In addition, Palestinian workers working legally within the Green Line do not enjoy unemployment insurance due to their place of residency, despite the Israeli Payroll Department arbitrarily imposes an Equality tax on them, which is a fee complementary to national insurance fees so that it equals what the Palestinian worker pays and what the Israeli worker pays, but the former does not receive the insurances that his Israeli counterpart receives, including unemployment insurance.

Axis 4: Piracy of accumulated Clearance funds from 1970 until now

Israel is not committed to implementing the Paris Economic Agreement signed between the Palestinian and Israeli sides in 1994, including the clause related to the establishment of the Palestinian Social Security Institution No. (19) for 2016 according to Article 40 of the Paris Agreement as a requirement for transferring these funds. Unfortunately, Israel still refuses to disclose the value of the accumulated financial savings of workers since 1970 and the occupation authorities withheld them until now under false pretexts and arguments. In addition, the occupation authorities refuse to carry out their legal duty to transfer these financial dues to the Palestinian social security institution. In doing so, it challenges the international community and its legal

institutions, disregarding the international agreements signed between the Palestinian and Israeli sides and ignoring the laws and the international conventions that guarantee these rights.

However, after the events of October 7, and specifically in the last quarter of the year, the tables turned upside down and the Palestinian workers in the West Bank, Gaza Strip and inside the Green Line were subjected to severe violations suffered by 178,000 Palestinian workers who were working in Israel before their entry permits were suspended since October 7.

Although the absence of Palestinian workers costs Israel's economy \$820 million a day, as the Hebrew press stated, the occupation did not care about that due to the security and economic conditions. With the beginning of Al-Aqsa Flood war, the occupation announced the closure of the crossings and borders between the West Bank and the territories occupied in 1948, thus preventing workers from their homes. This exposed many of them to arrest, torture, beatings, and killing. While some were able to leave for their cities and villages, others remained in their place of residence in the 1948 territories awaiting their fate.

The occupation forces and the Israeli police launched successive attacks on workers' housing places in the 1948 territories, and they, along with a group of settlers, attacked Palestinian workers wherever they were, under the pretext that they were resistance fighters who had entered from the Gaza Strip.

In Herzliya, a group of armed settlers, under the protection of Israeli policemen, attacked a group of workers in the city, threw them to the ground, handcuffed them, and raised weapons on them, as a form of punishment for what the Qassam Brigades resistance fighters did to the Israeli army on October 7.

The occupation forces also executed a group of 4 workers who were on their way to Gaza Strip, under the pretext that they were resistance fighters. The occupation soldiers fabricated a video of the martyred workers by placing a weapon on the body of one of them in order to cover up their crime.

Furthermore, the occupation forces also threw hundreds of Gaza Strip workers in the 1948 territories at Israeli checkpoints with the West Bank, after abusing them and stealing their belongings.

Closures, stopping work, and arresting workers without permits occurred in every confrontation between the occupation and the resistance, but the repression that occurred in this war had never happened, as the occupation arrested the worker, whether he had a work permit or not, and threatened and assault him. In addition, there were violations from herds of settlers who announce their need for workers, and when the worker arrives, they beat him, steal his money, and sometimes kidnap him.

In addition, Israeli companies issued a warning preventing the entry of Arab workers into them. This extreme decision left the workers without income. It is important to point out the economic damage that befalls the workers as a result of the cessation of their work in the 1948 territories. These huge numbers of workers who were suspended from work will be unable to fulfill their living and financial obligations.

On the other hand, there is no official or unofficial body supports these workers. The crisis that workers are going through is reflected in their families and society, turning them from workers into unemployed people with no income.

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Section 2

Effects of the Israeli Settlements on the Economic and Social Conditions and the Labor Sector in the Occupied Territories In Southern Lebanon 2023



The Arab Labor Office received a detailed report from the Ministry of Labor of the Lebanese Republic that includes the most important information about work conditions and workers in the occupied areas of the south, as follows:

- There is no doubt that the areas most affected by Israeli violations over the past years are the Shebaa Farms and Kfar Shuba Hills, where the Israeli occupation still has control, preventing the investment of their lands, which enjoy natural, geographical and water advantages.
- The area of the occupied Shebaa Farms is 200 square kilometers, and is characterized by the diversity of its crops and perennial trees, in addition to pastures, olive and molasses presses, in addition to historical monuments such as caves, wells, and sarcophagi. The Israeli occupation prevents land owners from investing in their property, harvesting its crops, and investing in olive and molasses presses. It also prevents the establishment of factories that provide labor opportunities, by intimidating residents and farmers who are trying to harvest their crops.
- The repeated Israeli attacks on southern Lebanon have led to limiting economic growth in the region, increasing the unemployment rate, and preventing the construction of factories and institutions, due to the constant concern about the repeated attacks. Also, the mines and cluster bombs left behind by the occupying forces continue to constitute a source of concern for farmers and workers in the liberated areas, as their number is estimated at more than a million bombs and mines, spreading over large areas of land in southern Lebanon, claiming dozens of civilian casualties, including farmers and workers, and disrupting work in thousands of dunums of agricultural land.

Unemployment in the areas bordering the occupying entity is about 30 to 40 percent, depending on the businesses and activities in each district, which are linked to the security conditions there. The causes of unemployment in these areas are due to:

- Security tensions,

- Closing establishments due to economic conditions and dismissal of workers
- Indecent working conditions
- Low level of wages

In addition to the difficult living conditions and the lack of adequate work infrastructure, which affects employers and workers alike, Lebanon is exposed to repeated attacks on Lebanon after the Israeli war on the Gaza Strip, which has resulted, to date, about 100,000 displaced people from the villages of the south, 331 martyrs, and about 1,000 wounded, in addition to the damage occurring in the agricultural sector, where more than 800 acres have been damaged completely, and more than 340 thousand heads of livestock were killed. Also, about 75 percent of farmers have completely lost their source of income, which prompted the Prime Minister to declare the southern region an agricultural disaster zone, especially since the effects of this problem will extend over the coming years.

Further to this, there is a tremendous damage that inflicted the educational sector, as about 75 schools were completely closed.



Section Three

Effects of the Israeli Settlements on the Economic and Social Conditions and the Labor Sector in the Occupied Syrian Arab Golan in 2023



Despite the campaigns denouncing what is happening inside Syrian Arab territories, Israel contemptuously challenges the international community, violating all decisions issued by international organizations and their affiliated bodies.

In light of the information and data available to us, we can address the conditions of workers, business owners and citizens in the occupied Syrian Arab Golan during the year 2023, and the arbitrary practices of the Israeli occupation authorities against them, despite the difficult circumstances and the current conditions that Syria is witnessing in general, as follows:

I. The political context: reality of the occupation and prospects for the peace process:

The Israeli practices affecting human rights in the occupied Syrian Arab Golan during the period from May 2015 to date:

Israeli practices have always been described as absolutely hostile because it belongs to a number of arbitrary racist practices implemented by the occupation authorities against the people of the occupied Syrian Arab Golan since 1967, which contradict international laws and legislations. This is considered a flagrant violation of the rules of international humanitarian law, such as the four Geneva Conventions signed on 12th August 1949, the Hague 1907 Convention, the Charter of the United Nations, the relevant resolutions of the United Nations General Assembly and the Security Council, and various international resolutions, declarations, charters, laws and agreements, especially the Charter of the International Labor Organization, the Philadelphia Declaration, the Universal Declaration of Human Rights, and the 4th Geneva Convention of 1949 on the protection of Civilians in Occupied Territories, the Hague Conventions of 1899 and 1907, and the International Covenant on Civil and Political Rights.

Each time, the international community demands that Israel stop changing the urban character, demographic composition, institutional structure, and legal status of the Syrian Golan, and stop establishing settlements and imposing Israeli citizenship on citizens in the occupied Syrian Arab Golan.

II. Israeli practices against workers, employers, and citizens in the occupied Syrian Arab Golan:

The Israeli Zionist entity, since the first day of the occupation in 1967, has been practicing a repressive and arbitrary policy against workers, as is the case with all other social sectors.

The authorities of the Zionist–Israeli entity in the occupied Syrian Arab Golan fought workers who work in factories and construction works through the chairman and members of the suspicious local councils who are appointed by the occupation authorities in every village, especially the workers who resist the occupation, unlike those who cooperate with the Israeli Zionist authorities.

This aggressive repressive policy covers several areas, including:

1– The field of culture and education:

- The authorities of the Zionist–Israeli entity are destroying the antiquities of the occupied Syrian Arab Golan in order to falsify the archaeological and historical facts in an attempt to conceal and obliterate the Arab identity of the occupied Golan to Judaize it.
- The authorities of the Israeli Zionist entity imposed the Israeli educational curricula, making education in the Hebrew language, and forcing the students to learn the two subjects (Israeli Civics and Druze Heritage), which are not related to the history and civilization of the Arab people. This aims at severing the bonds of belonging to Arabism and Islam, and perpetuating sectarianism and national oppression to undermine the Arab and national character of our people in the Golan, and to expand Israel's aggressive policy.
- The authorities of the Israeli Zionist entity deliberately appointed unqualified teachers to implement the Israeli educational policy, while it refuses to accept the appointment of qualified teachers from Syrian university graduates who are highly qualified.
- The authorities of the Zionist–Israeli entity dismissed and terminated the contracts of Syrian Arab teachers who teach history and Arabic literature to stir up the national feeling in the hearts of the students. This aims at controlling

the progress of the educational process and directing the influence on the sense of national belonging to the motherland of Syria.

- The authorities of the Israeli Zionist entity obstruct the return of the people of the occupied Syrian Arab Golan to the motherland to pursue their university studies and put obstacles in front of the people of the occupied Syrian Arab Golan who graduated from Syrian universities in the motherland when they return to their villages to practice the disciplines they studied.

2– Communication with the motherland

The authorities of the Zionist–Israeli entity are harassing the Syrian Arab citizens in order to isolate them from their Arab surroundings and their belonging to their motherland, Syria, through the following practices:

- The Israeli Zionist entity's authorities carry out various practices against workers, farmers, and doctors to prevent them from going to the motherland to participate in trade union and scientific conferences.
- The authorities also prevent married men and women from the occupied Golan who studied in homeland from returning to their villages in the occupied Golan and prevent married women in the occupied Golan from visiting their families in the motherland.
- Trial of patriots from the occupied Golan who had previously visited the motherland on charges of (visiting an enemy country).
- Preventing the people of the occupied Syrian Arab Golan from crossing to and from the motherland through the Quneitra crossing, by providing the Zionist–Israeli entity with full support for the armed terrorist gangs to continue controlling the crossing.

3– Health care

The five occupied Arab villages suffer from a severe shortage of health care centers and medical clinics. There is no hospital to serve the people of those villages so that performing any operation, even if it is simple, will force the citizen to go to the cities inside Palestine such as Nazareth, Safed or Jerusalem, which incurs exorbitant expenses as a result. The suffering continues due to the lack of first aid centers, the lack of doctors and specialized medical clinics, knowing that the citizen in the occupied Golan is subject to the sick fund tax, and the hospital and health centers tax that do not even exist. The authorities of the Zionist entity put obstacles to citizens in opening

laboratories and some clinics with the aim of linking the Syrian citizens to occupied Palestine, subjugating them and undermining their steadfastness.

4– Prisoners of war and detainees

- The authorities of the Zionist–Israeli entity arrest citizens in the occupied Golan on false charges and under various pretexts such as: (non–compliance to instructions – refusal to participate in a demonstration against the regime in Syria – giving information to an enemy country – contacting agents...etc.)
- The authorities of the Israeli Zionist entity also conduct medical experiments on Arab detainees and then neglect them, considering them as terrorists or criminals, but not detainees. The Israeli military intelligence practices the most heinous types of physical and psychological torture against prisoners and detainees from the occupied Golan to force them to confess to what they did not commit. One of the used methods is to inject the bodies of prisoners with pathological (viruses) that may kill them or infect them with incurable diseases and permanent disabilities, not to mention the difficulties and obstacles imposed by the authorities of the Israeli Zionist entity on the families of prisoners when they visit their relatives in the prisons of the Israeli enemy, far from their places of residence.

5– Minefields and burial of nuclear waste in the Syrian Arab Golan

- The authorities of the Zionist–Israeli entity continue to plant and renew minefields in the occupied Syrian Arab Golan, as the number of mines ranges between 2 to 3 million mines, which have claimed the lives of many innocent citizens. The number of victims from Israeli mines in the occupied Golan has reached 532, among them are “202” martyrs and “329” who suffer permanent disabilities, most of whom are children. Recently, the Israeli Zionist authorities are producing mobile mines that move through the wind and rain, and there is another section that is controlled remotely with the aim of terrorizing the Syrian Arab population to force them to flee from their villages and lands and leave them to the settlers and the occupation forces.
- The forces of the Israeli Zionist entity buried large amounts of nuclear waste (in about 20 sites) in the occupied Golan, including (Nashba al–Muqabilah – Qasr Shabib – Marj al–Manna, etc.), and also mined the ceasefire line in the occupied Golan with nuclear mines that contain tactical, neutron, radioactive

and explosive materials called (David's Castles), which led to an outbreak of cancer among the population there due to the emissions of buried nuclear waste.

- Soil analyses in the occupied villages of the Golan confirmed that it contains a large amount of atomic radiation, and the radioactive (Ronfin) that Israel uses as agricultural fertilizers, which leads to the leakage of this pollutant into the groundwater with the aim of poisoning the Syrian Arab citizens.

6– Exploiting the treasures of Golan

- The average total revenue of the Israeli industry in the occupied Syrian Golan is approximately 8 million dollars, and agriculture is more than 1 billion dollars annually, as well as tourism, for the number of visitors to the Golan exceeds more than 2 million visitors per year as they go to sports centers and ski centers In the foothills of Mount Hermon, the sulfur water pools in the Syrian Hemmat, dozens of restaurants and hotels, including the huge Thai restaurant, the American Crocodile Park, the Howard and Johnson hotels, the Golan cheese and dairy factories in Katzrin, and the facilities of the "Kor and Tel Dor" companies and the "Eden Springer" mineral water company. There are also dozens of industrial laboratories and facilities dedicated to the production of advanced technology, plastic, chemical, food, cement, steel, and petroleum products, as well as tanning, metallurgical and military industries, in addition to fruit and olive presses. There are also industrial and agricultural technology centers, wood factories, bottled water, mills, textiles, paper industries, teaching aids, cow farms and breeding them for milk and meat, potato and fruit farms. etc. All of this has stimulated activity in the tourism movement towards the occupied Syrian Arab Golan.
- The Israeli Ministry of Energy and Water took advantage of the crisis in Syria and resumed the exploration process for oil, minerals, gas and antiquities in lands belonging to the Syrian citizens who were deported from their villages and lands through forging ownership documents, considering that the ownership of those lands belonged to Jews since the period before the occupation. Machines of the (Genie Energy) company, which is owned by the former Minister of Infrastructures (Avi Eitam), began exploration work, and Eitam stated that Israel needs approximately 300 thousand barrels of oil per

day, and he will work through his company to secure part of it from the occupied Syrian Arab Golan.

- The authorities of the Zionist–Israeli entity focus on establishing a project for power generation stations by investing in the continuous wind movement in establishing and expanding a project for a field of wind turbines over the occupied Syrian Arab Golan.
- Linking the economy of the Golan villages to the Israeli economy, attempting to make it totally dependent on the Israeli companies.

III. The percentage of taxes and deductions imposed on Syrian Arab workers and those working in agriculture by the occupation authorities and the types of these taxes

The authorities of the Zionist–Israeli entity pursued a tax policy that the Syrian Arabs in the occupied Golan could not bear, as it imposed a labor tax on Syrian workers ranging between 7 and 35% of the output of daily or permanent work, while not exempting them from the so–called income tax, which amounts to about " 25% of the net income. Therefore, the tax rate on the labor force amounted to about "55%" of the general income, and a 30% tax on contractors. For owners of refrigerators and apple showrooms, a rate estimated according to the profits are decided for income tax. This prompted Syrian workers to work according to what is known as the overtime system for a period of three continuous hours of work, as their Jewish counterparts work six and a half hours a day and are not subject to the taxes that we referred to previously. This constitutes a blatant plunder of the money of the Syrian citizens in the occupied Golan. The tax rates are temperamental, as the authorities of the Zionist–Israeli entity allow Syrian citizens to open light factories such as household appliances, detergents, soap, and other agricultural businesses, and impose exorbitant taxes on them.

The Israeli occupation authorities also set the limits and borders of the villages, as the enemy recently set a regulatory belt for the inhabited villages of the Golan and prevented any citizen from building outside this belt. Building permits are not given except with the approval of the local council appointed by the Israeli authorities after paying exorbitant fees and taxes on each permit.

The authorities of the Zionist–Israeli entity also sell real estate and property originally belonging to Syrian citizens who were deported from their villages, such as the villages of (Jabata Al–Zayt – Baniyas – Zaoura – Ain Fit – Wasit), promising those who respond to these offers to have building permits and loans and the best services.

The main goal of this is to create disputes between families and neighbors, who will inevitably return to their lands and homes upon the evacuation of this colonial entity.

It is worth noting that all types of tax mentioned above are classified in the General Tax Law, but it exceeds the law by up to 25%, given that the Syrian Arab citizen is in the occupied Syrian Arab Golan, especially workers who are not covered by the so-called compulsory service. for Israeli citizens.

At the same time, the people of the occupied Golan do not benefit from the aids provided by global and local financial funds for what Israel calls (residents of the border areas). Therefore, the difference between the income of the Jewish settler and the income of the Syrian Arab worker becomes vast, i.e. more than 70%, taking into account that the Jewish settler is exempted from taxes and does not perform the work that the Syrian worker is forced to do.

IV. Social insurance, compensation and health leave for the Arab worker compared to the Israeli worker:

The Israeli Zionist entity authorities refuse to pay or deliver hospitalization compensations to workers with permanent or partial injuries, who need health care, especially because of work injuries, as they are not covered by the compensation law, and under the pretext that they received medical treatment in private clinics for doctors from the Golan who graduated in Syrian universities.

V. Work that workers in the occupied Syrian Arab Golan are allowed to practice:

According to the Israeli applicable procedures with regard to Syrian Arab workers, these workers are classified as "third–class workers" after Jewish and foreign workers. This racist classification allowed the authorities of the Israeli Zionist entity and the various employers to exploit the labor force (the Syrian worker) in the Israeli work

sectors that the Jewish or foreign worker refuses or cannot perform. Most of those jobs are classified in Israel as “hard and dirty work, which is a racist Zionist term. These jobs are designated for the Arab minority, including, but not limited to:

1. Iron works such as portering, fabrication and installation, especially in dangerous workshops and projects.
2. Manual excavation, cutting and transporting rocks to places where machines cannot be used.
3. Work in dyeing, paints and industrial oils factories, as well as in factories for spinning materials, most of which cause cancerous diseases.
4. Work in military fortifications near or surrounded by minefields, some of which repeatedly explode, causing deaths among Syrian workers.
5. Work in construction, especially in Israeli settlements and colonies, and this includes, of course, various professions (electricity – blacksmithing – carpentry – tiling – painting, etc.)
6. Work in the field of general mechanics and machinery services.

VI. Land confiscation, water stealing, and restrictions on agricultural production:

The policy of annexation of lands and natural resources in the occupied Golan continues for the benefit of the occupiers. The Israeli exploitation of the occupied lands in the Syrian Golan coincided with the operations of confiscating, stealing and exploiting water. The majority of the Golan lands that were exploited by the authorities of the Zionist–Israeli entity during the past years are arable lands that were cultivated by Syrian Arab citizens before 1967.

The Israeli Zionist entity authorities adopted several methods to confiscate them, the most prominent of which are:

- Confiscating the lands of the displaced and deported people, considering them the property of the state under the pretext of the absence of their owners, and confiscating public lands owned by the population in general, for example, public lands in the village of Masada.
- Confiscation of land near the ceasefire line and planting it with mines.

- Confiscating lands to establish camps and military sites and paving roads in lands far from the ceasefire line.
- Confiscating lands for the construction of settlements and the agricultural and industrial facilities.
- Fencing a lot of lands under the pretext of placing them at the disposal of the Nature Protection Authority (the total area of these lands is estimated at about 100,000 dunums).
- The Israeli enemy forces continue to advance their equipment into the occupied Syrian Arab Golan near the cease–fire line with the aim of bulldozing soil and transporting it into occupied Palestine, and uprooting trees in the area between the barbed wire and the cease–fire line.
- As for the water sources, the policy of the Israeli Zionist entity authorities continues to deny the Syrian citizens in the occupied villages from benefiting from the water resources available in those villages. They have destroyed a large number of surface dams and reservoirs that the Syrian citizens had built, as they are prevented from digging wells and building storage tanks for rain and snow water. They are also denied exploiting the waters of Lake Masada, at a time when its waters were stolen by diverting the waters of the lake to the Israeli settlements in the occupied Golan. Meanwhile, the Israeli Zionist entity authorities are digging many wells for the benefit of the settlements, which led to a decrease in the groundwater level.

The authorities of the Zionist Israeli entity deliberately reduce the prices of apples, impose exorbitant fees and taxes on their transportation and marketing, and seek to obstruct the process of shipping them to the motherland with the aim of pressuring and harming farmers, noting that the apple crop is the main product in the occupied Syrian villages of the Golan.

VII. The total number of Israeli settlements and the number of settlements recently established or expanded in the occupied Syrian Arab Golan:

The frenzied Zionist Judaization and settlement campaigns throughout the occupied Arab lands coincide with the implementation of the Israeli plan that has started years ago to implement a settlement plan according to which Jewish settlement in the occupied Syrian lands will be encouraged and established within the next three years,

provided that nine new settlements are established and added to the 32 existing settlements (registered with the Israeli Ministry of Interior). This tends to settle 200 Jewish families every year in the occupied Golan.

Right now, Israeli authorities consider how to increase the number of settlers in the Golan Heights to 50,000 in the short term, and they tend to remove all barriers to achieve this goal.

Four years ago, and as part of the plan to strengthen the "Jewish settlement" in the Golan Heights, the Zionist–Israeli authorities had announced the start of settlement expansion over new lands with an area of 80 dunums in Al–Bateha area, south of the occupied Golan, at the junction of the Jordanian–Syrian–Palestinian border, in order to build a tourist village in "Tal al–Sayadin" area on the eastern coast of Lake Tiberias in Kursi area of the occupied Syrian territories.

The unjust Zionist settlement campaign is currently witnessing a great momentum in construction, which it has not witnessed for many years, as it recently recorded a rise of more than 400% in the purchase of settlement apartments in the occupied Golan Heights.

The result of this is that the unjust Judaization operations over the occupied Golan lands have reached the limits of establishing (46) settlement sites, i.e., a colony, the nucleus of a colony, and a colonial site, from Al–Nahal colonies, the collective agricultural and industrial kibbutzim, the moshav cooperative colonies, and the religious colonies.

It is also reported that the government of the Israeli Zionist entity approved in one of its meetings a five–year settlement plan to develop large areas of unused agricultural land in the occupied Syrian Golan Heights, which will be allocated to Jewish farmers in the region. The authorities of the Israeli Zionist entity seek through this settlement plan to develop agriculture in the Golan, where "750" new agricultural settlement facilities will be inaugurated during the next four years. The Israeli Zionist entity authorities will spend about "400" million shekels (115 million US dollars) on this plan, which tends to extending water networks and removing mines between these areas and a Hebrew site. In the framework of this plan, about 30,000 dunums of land will be rehabilitated for agriculture near the current settlement blocs in the occupied Golan, with the removal of some minefields in an area of about 10,000 dunums. This

expansion will be exploited to create new job opportunities for settlers, and to encourage tourism and agriculture.

The site also quoted the head of the Golan Settlements Council (Eli Malka) as saying that this plan will allow them to receive hundreds of new Jewish families of young people who will form the second generation of the Israeli settlement project in the occupied Golan.

VIII. Child labor rate in the occupied Syrian Arab Golan:

The authorities of the Israeli Zionist entity in the occupied Syrian Arab Golan focus their efforts on the use of child labor, for two main purposes:

- a) Cheap child labor wages
- b) To strip the children of their society and attempt to mix them into the cheap labor market while they are young to complete the scheme of Judaization and integration. Therefore, according to divergent numerical and statistical data conducted by some interested parties in the occupied Golan, the percentage of child labor under the age of seventeen has reached more than 60% of the workforce.

This, of course, led to a large percentage of dropout from primary and preparatory schools, while the dropout rate from those schools has reached more than 20%, which prevails high rates of ignorance among the younger generations.

Therefore, child labor has been an occupation approach to prevail ignorance among younger Arab generations and cutting off their relation with their communities, and by proxy the motherland. It was also reported in local statistics that the crime rate among the younger generations, i.e., child workers, reached record rates that contributed to the spread of using and trading drugs, which helped in diverging the society from its customs and traditions, so that it becomes a hybrid society consisting of a culture derived from the past and a distorted culture imposed by the reality of the occupation and the policy of Judaization.

It is worth mentioning that the Israeli occupation laws prohibit child labor for Jews, but it ignores applying that in Arab societies in general and Golan society in particular.

**Report of the Director General of the
Arab Labor Organization on
the Israeli Settlements and their Economic and
Social Effects on Employers and Workers in
Palestine and the Other Occupied Arab territories
(In Southern Lebanon and the Syrian Golan)**



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