



General Assembly Security Council

Distr.: General
9 January 2025

Original: English

General Assembly
Seventy-ninth session
Agenda items 34, 35, 49 and 72 (b)

Security Council
Eightieth year

The situation in the Middle East

Question of Palestine

**United Nations Relief and Works Agency for Palestine
Refugees in the Near East**

**Strengthening of the coordination of humanitarian and
disaster relief assistance of the United Nations, including
special economic assistance: Assistance to the
Palestinian people**

**Identical letters dated 8 January 2025 from the Secretary-General
addressed to the President of the General Assembly and the
President of the Security Council**

I refer to the identical letters dated 18 December 2024 from the Permanent Representative of Israel to the United Nations addressed to the President of the General Assembly and the President of the Security Council on matters concerning the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) ([A/79/710-S/2024/940](#)).

As far as the obligations of Israel as an occupying Power in the Occupied Palestinian Territory, including East Jerusalem, are concerned, I take note of the statement in the letter of the Permanent Representative to the effect that “the legislation enacted by the Knesset [see [A/79/684-S/2024/892](#) for the full text of the unofficial translation by Israel from Hebrew] does not in any way undermine Israel’s steadfast commitment to international law” and that “Israel is committed to observing all the international legal obligations that are incumbent upon it, including those prescribed by the law of armed conflict”. This statement is consistent with my identical letters to the President of the General Assembly and the President of the Security Council dated 9 December 2024 ([A/79/684-S/2024/892](#)), in which I stated that Israel, as the occupying Power in the Occupied Palestinian Territory, is bound by the rules of international humanitarian law concerning occupation, including those contained in the Regulations respecting the Laws and Customs of War on Land (“the Hague Regulations”) annexed to the Convention respecting the Laws and Customs of War on Land of 18 October 1907 and the Geneva Convention relative to the Protection of Civilian Persons in Time of War of 12 August 1949 (“the Fourth Geneva Convention”).



In the letter, I highlighted the key obligations of Israel vis-à-vis the Palestinian people and UNRWA in the Occupied Palestinian Territory, including East Jerusalem, and recalled that Israel may not invoke the provisions of its internal law, including the legislation mentioned above, as justification for its failure to perform those obligations.

With respect to the part of the letter of the Permanent Representative that refers to the legal status of the Gaza Strip, while the International Court of Justice stated that it was “of the view that the policies and practices contemplated by the request of the General Assembly do not include conduct by Israel in the Gaza Strip in response to the attack carried out against it by Hamas and other armed groups on 7 October 2023” (*Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, para. 81), the Court did so in order to clarify that conduct by Israel in the Gaza Strip in response to the attack carried out against it by Hamas and other armed groups on 7 October 2023 was not within the scope of the request for an advisory opinion which the General Assembly made in its resolution [77/247](#) of 30 December 2022. The legal status of the Gaza Strip was addressed by the Court in a subsequent section of its Advisory Opinion. The Court thus concluded that it was “of the view that Israel’s withdrawal from the Gaza Strip has not entirely released it of its obligations under the law of occupation” (para. 94 of the Advisory Opinion). Furthermore, the General Assembly, on 18 September 2024, adopted resolution [ES-10/24](#), in which it referred to “the territory of the Gaza Strip, which constitutes an integral part of the Occupied Palestinian Territory”, and, on 11 December 2024, adopted resolution [ES-10/25](#) in which it referred to “the Occupied Palestinian Territory, namely in the Gaza Strip and the West Bank, including East Jerusalem”. In the light of the above, and as I mentioned in my identical letters dated 9 December 2024, Israel continues to occupy the Gaza Strip and is bound by the rules of international humanitarian law concerning occupation also with regard to the Gaza Strip.

I also take note of the statement in the letter of the Permanent Representative that “Israel has cooperated and coordinated with more than 40 [...] actors [including United Nations agencies] to allow and facilitate the provision of necessary basic services and humanitarian assistance to the civilian population” and that Israel “stands ready to cooperate with international partners for the purpose of allowing and facilitating the continued free passage of humanitarian aid to civilians in Gaza and reiterates that humanitarian needs should be put above political considerations”.

A number of United Nations entities other than UNRWA have been operating and will continue to operate in the Occupied Palestinian Territory to the extent possible and consistent with their mandates. However, this cannot replace UNRWA operations because of its unique mandate and the unique role it has played in providing services and assistance to Palestine refugees, including prior to the occupation of the Palestinian territory by Israel in 1967.

In this regard, in my identical letters dated 9 December 2024, I highlighted the scale of activities that UNRWA has been carrying out in the Occupied Palestinian Territory, including East Jerusalem, for millions of Palestine refugees, including an average of over 15,000 medical consultations per day and over 500,000 per month in Gaza despite the ongoing armed conflict in Gaza. However, it is not just the scale of activities in the Occupied Palestinian Territory that makes UNRWA unique and irreplaceable.

UNRWA has been carrying out activities in the Occupied Palestinian Territory for more than 70 years. Following its establishment by the General Assembly in resolution [302 \(IV\)](#) of 8 December 1949, UNRWA has been providing assistance to Palestine refugees in the Occupied Palestinian Territory, including East Jerusalem,

since 1950 and has thus accumulated unparalleled experience in providing assistance that is tailored to the specific needs of Palestine refugees. UNRWA is able to access Palestine refugees and swiftly provide the assistance they need, due to its personnel and infrastructure already being available across the Occupied Palestinian Territory to carry out its mandate. Its long-established and extensive presence has also enabled it to provide assistance to Palestine refugees as mandated by the Assembly across the Occupied Palestinian Territory, including in East Jerusalem, in an effective and coordinated manner.

Any cessation of UNRWA activities in the Occupied Palestinian Territory would mean not only that millions of Palestine refugees who have been benefiting from UNRWA services and assistance would no longer be receiving them, but also that the Agency's long-established experience in the Occupied Palestinian Territory, its tailored assistance to Palestine refugees and its unparalleled access to Palestine refugees in the Occupied Palestinian Territory would be lost. It is in this sense that I say that there is currently no realistic alternative to UNRWA that could adequately provide the services and assistance required by Palestine refugees in the Occupied Palestinian Territory, including East Jerusalem.

I recall, in this connection, that the General Assembly, in its resolution [ES-10/25](#), affirmed that no organization could replace or substitute the Agency's capacity and mandate to serve Palestine refugees and civilians in urgent need of life-saving humanitarian assistance.

As I mentioned in my identical letters dated 9 December 2024, in the event that UNRWA is compelled to cease its activities in the Occupied Palestinian Territory, including East Jerusalem, Israel would be left to ensure that the range of services and assistance that UNRWA has been providing are provided in accordance with its obligations under international humanitarian law and international human rights law. While the competent United Nations entities are prepared to provide the necessary services and assistance to the Palestinian people to the extent possible and consistent with their mandates, this must not be viewed as releasing Israel from its obligations under international law vis-à-vis the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem.

I would also like to take this opportunity to address the reference made in the letter from the Permanent Representative to "the significant national security risks posed by Hamas's pervasive infiltration of UNRWA and the latter's persistent refusal to remedy this intolerable situation". Despite the explanations that I and the UNRWA Commissioner-General have given in the past on this matter, including to the General Assembly, I am concerned by the fact that attempts have continued to be made to disseminate misunderstandings and misrepresentations. I believe that it is in the interest of the United Nations to address these allegations, which continue to be very damaging to the United Nations in general and constitute an obstacle for UNRWA to operate effectively in the Occupied Palestinian Territory. I call on the Government of Israel to refrain from such misrepresentations.

As mentioned above, the General Assembly established UNRWA and, as such, UNRWA has been operating at all times under the supervision of the Assembly. For this purpose, the Commissioner-General of UNRWA regularly provides updates to the Assembly on the mandated activities of UNRWA (see, for example, the latest annual report of the Commissioner-General to the Assembly ([A/79/13](#))), including on the neutrality of UNRWA (ibid., letter of transmittal from the UNRWA Commissioner-General). UNRWA will continue to update the Assembly on this important matter.

I wish to recall that, upon receiving allegations of breaches of UNRWA neutrality, I appointed, on 5 February 2024, an Independent Review Group on UNRWA, which issued its final report on 20 April 2024. The Review Group, inter alia,

concluded that “UNRWA has established a significant number of mechanisms and procedures to ensure compliance with the humanitarian principles, with emphasis on the principle of neutrality, and that it possesses a more developed approach to neutrality than other similar [United Nations] or [non-governmental organization] entities”, while also “identif[ying] several measures to help UNRWA address its neutrality challenges in eight critical areas requiring immediate improvement”. I am, alongside UNRWA, committed to fully implementing the review’s recommendations, with the support of Member States. In this regard, I welcome resolution [ES-10/25](#) in which the General Assembly recognized the necessity to further strengthen and sustain the Agency’s compliance with the recommendations of the Independent Review (Colonna Report) through increased contributions, including from the assessed regular budget of the United Nations. I also welcome the Security Council press statement of 30 October 2024 in which the members of the Council “welcomed the Secretary-General’s and the Agency’s commitment to fully implement [the] recommendations [of the Independent Review Group] and called for their accelerated implementation, in line with UNRWA’s commitment to the principle of neutrality” (SC/15874). UNRWA has immediately begun implementing the recommendations, supported by a high-level action plan that is regularly updated, with progress shared transparently, including on the UNRWA website.

I also wish to recall that UNRWA engages with Israel with regard to allegations raised against UNRWA and its personnel and takes the steps necessary to investigate those allegations in accordance with the Organization’s regulations, rules and policies and in line with the status, privileges and immunities of the United Nations. In this regard, UNRWA has responded to every allegation that has been raised by the Government of Israel against personnel of UNRWA regarding possible political activity that may be against the interest of the United Nations or connections to acts of terror, based on its policy of zero tolerance for activities of this nature. This is demonstrated by the actions taken by UNRWA following allegations that its personnel may have been involved in the attacks of 7 October 2023. Upon receiving the allegations, immediate administrative steps were taken. I immediately referred the allegations to the Office of Internal Oversight Services for investigation under the Organization’s regulatory framework. Such actions were consistent with the history of UNRWA engagement with the Government of Israel, whereby it has been responsive to allegations raised by the Government of wrongdoing by UNRWA personnel.

In order for UNRWA to conduct a thorough investigation into the allegations received, there is a need for mutual cooperation between UNRWA and Israel. In this regard, UNRWA has shared with the Government of Israel a list of its personnel and has informed it of suspected military operations in and around UNRWA premises in Gaza. Moreover, UNRWA has repeatedly requested, in its letters to the Government of Israel, that the relevant authorities of Israel share evidence and other information with UNRWA of breaches of UNRWA neutrality in order that it may proceed with disciplinary processes, including dismissal, under its regulatory framework. To date, no response has been received from the Government of Israel to such requests. Furthermore, where requested, UNRWA has been prepared to facilitate the Government’s investigation or prosecutorial process against those alleged to have engaged in wrongdoing, in accordance with the legal framework applicable to the Organization. To date, the Government has neither sought UNRWA assistance or cooperation in any investigation or prosecutorial process that it may have conducted, nor provided sufficient evidence to UNRWA to substantiate its allegations against UNRWA personnel.

UNRWA and the Government of Israel have had a cooperative arrangement in the past, and I invite the Government to resume this level of engagement and cooperation. I recall, in this regard, that the General Assembly has, in its resolution

[ES-10/25](#), reiterated its demand that Israel comply without delay with all its legal obligations under international law, including, inter alia, to take all necessary and effective measures to ensure, in full cooperation with the United Nations, the unhindered provision at scale by all concerned of urgently needed basic services and humanitarian assistance.

I should be grateful if you would circulate the present letter as a document of the General Assembly, under agenda items 34, 35, 49 and 72 (b), and of the Security Council.

(Signed) António **Guterres**
