



State of Palestine
Palestine Liberation Organization
Negotiations Affairs Department

THE HISTORIC “STATUS QUO” AGREEMENT IN JERUSALEM AND THE ISRAELI OCCUPATION - in Light of Israel’s Attempt to Impose Municipal Taxes on Church Property

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1

What is the “Status Quo”?

Jerusalem is one of the most important religious cities for the three monotheistic religions. It hosts thousands of religious, archeological, and heritage sites that are holy for billions of people worldwide. Over the centuries, traditions and agreements between the various religions and religious groups have been forged to set forth each religious group’s rights.

The Status Quo describes the arrangements between different religions and religious groups over shared or contested religious sites. While it enshrines many rights and obligations, one of its most fundamental rights is that any religious community that has a current right must consent to any change, either in procedure or substance.

2

Is the Status Quo Enshrined in International Law?

The Status Quo is a unique legal system that applies to whichever authority exercises control over Jerusalem. The rights and obligations enshrined in the Status Quo remain even when the governing authority in Jerusalem changes. As a specific set of legal obligations that have been created over centuries of practice and now are considered binding international law, it supersedes any and all aspects of domestic law.

The core of the Status Quo was set out in an Ottoman Farman in 1757, then later confirmed in an Ottoman Farman in an 1852 Farman, and codified by international treaty in the 1856 Treaty of Paris and the 1878 Treaty of Berlin. The Status Quo obligations were enshrined in the Partition Plan’s Statute on Jerusalem and its continuation was a core concern of the international community in the events following 1948. A report by the 1949 Conciliation Commission on Palestine laid out in more precise detail the locations protected by the Status Quo arrangements.

Every governing authority over Jerusalem is required to uphold the Status Quo as a distinct legal obligation.

3

Which countries are involved in the Status Quo?

During the Ottoman period, foreign powers became involved in order to ensure the rights of certain communities. The rights of the Catholic Church and Community ¹ became the responsibility of France, Italy, Belgium and Spain, and Greece for the Orthodox Community. This has become an accepted practice that has lasted, in the case of the Catholic Church, from the Ottoman period until today.

¹ See Custodia Terrae Sanctae, "Status Quo," available at <http://www.custodia.org/default.asp?id=433>

4

What are Israel's Legal Obligations Regarding Taxation of Church Property?

Since the Ottoman period, all church property has been exempt from municipal property taxation. This obligation was initially created by the Ottoman government's practice, accepted by the British during the Mandate Period, enshrined in the 1947 Partition Plan (which proscribed imposing taxation on any new properties), followed by the Jordanians when they controlled Jerusalem, and has been practiced by Israel for many years since their occupation of East Jerusalem.

Like the formal arrangements of the Status Quo, the long-standing practice of not taxing church properties has crystallized into an international legal obligation over the governing authority of Jerusalem.

Furthermore, as per Article 43 of the 1907 Hague Convention, the occupying power is required to respect the laws in place at the time of occupation, unless absolutely prevented by military necessity. Israel's annexation of East Jerusalem remains null and void under international law and consensus, and East Jerusalem remains in a state of prolonged belligerent military occupation. As such, the requirement to abide by local law remains; Israel's attempt to change this is not permitted under the law of occupation and general principles governing international humanitarian law.

5

What is the official position of the State of Palestine regarding the Status Quo and the taxation of Church property?

The State of Palestine has reaffirmed its commitment to the Status Quo on several occasions, including in the historic Palestine – Holy See Agreement of 2015. As the birthplace of Christianity, Palestine values the presence of a vibrant and active Christian community as an integral part of its national identity and social fabric. Therefore, and aiming at supporting the important educational, social, cultural and spiritual work of the local churches, the State of Palestine exempts Churches and church property from taxation and customs duties.

6

Does the Status Quo extend to other religious sites?

The Status Quo understandings concern both Al-Aqsa Mosque Compound/ Al-Haram Al-Sharif and the Buraq Wall (Wailing Wall), amongst several other religious sites in Jerusalem. A full accounting and list of the sites protected, and the relevant rights for each religious community and the determination of which community (if any) is in exclusive possession of the sites, are laid out in the UN Conciliation Commission for Palestine in 1949 ².

² http://ecf.org.il/media_items/1467