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**THE PARIS PROTOCOL AND FISCAL FRAGILITY: WITHHOLDING
CLEARANCE TAX REVENUES IN PALESTINE (1997–2022)**

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ABSTRACT

This article examines the Palestinian Authority's fiscal responses to the withholding of clearance revenues crisis from 1997 to 2022, a critical issue rooted in international economic agreements. Since data for subsequent years were unavailable due to the impact of war (Gaza War), the analysis focuses on data up to 2022. The Paris Protocol, which governs economic relations between Israel and Palestine, establishes a customs union characterized by the absence of economic borders between the two sides and relies on a joint economic committee. Using data from official reports issued by the Ministry of Finance and the Palestine Monetary Authority, this study uses descriptive statistics and regression analysis to explore the relationship between current expenditures and clearance tax revenues. The results show a positive association between these expenditures and revenues, highlighting the significant impact of withheld funds on fiscal policy. The research highlights the need to renegotiate the Paris Economic Protocol to address structural weaknesses and prevent recurring fiscal crises. Recommendations include enhancing the efficiency of the tax system, diversifying revenue sources, and rationalizing spending to enhance fiscal stability. By placing the analysis in a broader context of international economic relations, this study contributes to understanding the interaction between domestic fiscal crises and international agreements. These findings have implications for policymakers and international stakeholders seeking to promote sustainable economic growth and mitigate the risks of unequal economic arrangements.

Keywords: Clearance revenues, current expenditures, Paris protocol, Palestine.

INTRODUCTION

Fiscal policy, in its classical conception, aims to achieve economic stability and promote economic growth. Keynesian fiscal policy theory provides the foundation for a state's use of financial instruments—namely public revenues and public expenditures—to address financial challenges and pursue economic, social and political objectives in accordance with its adopted policy orientation (Benmelech & Tzur-Ilan, 2020, Dixit, 1975; Keynes, 1937; Tamba et al., 2025; Whiteside, 2023). Building on this foundation, Musgrave's Theory of Public Finance (1959) further developed the conceptual framework by underscoring three essential economic functions of government: the allocation of resources, the distribution of income, and the stabilization of the economy. Within this framework, the main objectives of fiscal policy are to foster economic growth, improve living standards, and promote greater social equity (Akapelwa & Mwange, 2023; Medema, 2023). To achieve these objectives, governments rely on two main instruments—public spending and public revenues—which constitute the basic mechanisms of fiscal policy (Andreea, 2021; Fedoryshyna, 2020).

However, in situations where fiscal autonomy is constrained, fiscal policy tends to shift from promoting growth to managing crises and addressing immediate financial challenges. This condition particularly affects public spending patterns, especially current expenditures. Accordingly, this study examines how the relationship between financial dependence and fiscal policy influences the ability to maintain a stable pattern of public spending. Fiscal dependency refers to a situation in which a state lacks full sovereignty and independence over its financial instruments and treasury, limiting its capacity to develop financial plans and economic programs that correspond to the needs of everyday economic life (McNabb, 2023). As Ruggeri and Zou (2006) argue, the power to govern has increasingly come to be perceived as the power to finance.

To date, there is a scarcity of published research examining the impact of withholding clearance revenues on current expenditures, particularly salaries and wages, which account for more than 50% of total current spending. Previous studies have mostly focused on analyzing the circumstances of specific crises during limited time periods. This study therefore seeks to address this research gap by conducting a comprehensive examination covering the period from 1997 to 2022. Accordingly, the objectives of the study are as follows: first, to investigate the impact of withholding clearance revenues on current expenditures, particularly salaries and wages; second, to assess the contribution of withheld clearance revenues to the deterioration of financial stability of the Palestinian National Authority; and third, to highlight the need to renegotiate the Paris Economic Protocol and to emphasize the urgency of addressing financial dependence of the Palestinian National Authority.

OVERVIEW OF CASE EVIDENCE

Several case studies demonstrate dynamics similar to the Palestinian case, particularly in terms of fiscal policy dependency and the adoption of austerity measures in public spending. For example, Lebanon has long relied on remittances and foreign aid to finance its public wage bill, contributing to persistent fiscal deficits and delays in the payment of public sector wages and salaries (Badra, 2022; Dakhllallah, 2020). In Jordan, reliance on customs revenues and foreign grants has periodically constrained the government's fiscal discretionary space, thereby affecting the provision of public services (Ali & Iriqat, 2016).

In addition, the Eurozone crisis that severely affected the Greek economy beginning in 2010, largely due to high government debt, forced the government to implement significant reductions in public spending, including cuts to salaries and wages, in order to comply with conditions imposed by the European Union and the International Monetary Fund (Gourinchas et al., 2017; Kouretas & Vlamis, 2010; Tsebelis, 2016). Similarly, Zimbabwe experienced a severe financial crisis that peaked between 2000 and 2008 (Ndlovu-Gatsheni, 2003). This crisis was largely attributed to hyperinflation and unsustainable government spending, which disrupted the balance of payments and led to the accumulation of external debt (Raftopoulos, 2009).

This crisis deprived the government of key elements of national sovereignty, including the loss of its national currency and monetary independence. In addition, international sanctions and economic isolation were imposed (Moyo & Besada, 2008). In 2015, Zimbabwe announced plans to fully adopt the US dollar, and in 2019 it reintroduced the Zimbabwean dollar as its official currency (Brett & Winter, 2020).

Many post-Soviet states also remain economically dependent on Russia, which exerts significant influence over their fiscal policies through its control of energy revenues, tariffs, and customs arrangements (Borisovich, 2018). This dependence on Russian trade has constrained these states' financial independence, as external control weakens fiscal sovereignty, increases vulnerability to economic shocks, and reshapes public spending priorities (Cooley, 2017; Smith, 2024; Vinokurov & Libman, 2014). These cases emphasize that when government revenue sources are subject to external control, recurrent fiscal instability becomes almost inevitable, reinforcing the argument that fiscal sovereignty is a prerequisite for effective fiscal management (Borio et al., 2024; Mohammed & Kakanda, 2017; Sadekin et al., 2020).

Case Study: The Palestinian Experience

The Paris Protocol, signed in 1994 between the Palestine Liberation Organization and the Israeli government, established a framework for governing economic policies and trade relations, including taxation, customs regulations, trade policies, and import and export standards (Arafeh, 2018). However, despite being designed as a single customs union intended to deepen Palestinian economic relations with the outside world, the arrangement has remained incomplete and largely unilateral. For instance, its provisions granted Israel extensive control over borders and crossings, as well as over customs collection mechanisms and clearance revenues, thereby limiting the Palestinian National Authority's independence in formulating fiscal policy. Moreover, the agreement entrenched financial dependency, contributing to recurring financial crises resulting from the withholding or deduction of clearance revenues by Israel. This dynamic illustrates the role of the Paris Protocol in perpetuating the financial fragility of the Palestinian National Authority. As a result, the concept of "incomplete sovereignty" emerged to describe the Palestinian National Authority's limited control over its financial resources, leading to significant budgetary imbalances due to its restricted ability to manage key components of the budget (Hillis, 2021).

In accordance with the Paris Protocol, a system of "clearance revenues" was established. These revenues primarily consist of customs duties and import taxes on Palestinian imports from abroad, income taxes on the wages of Palestinian workers employed in Israel and in settlements, and indirect taxes on purchases from Israel (Hillis, 2021; Kalloub & Odabas, 2019). Clearance revenues represent a crucial pillar of the Palestinian budget. Available data indicate that they account for approximately 15% of GDP and 65% of total public revenues. Furthermore, these revenues contribute to financing roughly

57% of total public expenditures, about 60% of current expenditures and net lending, and approximately 108% of wages and salaries of the Palestinian Authority in a given year. Over the past two decades, clearance revenues have increased by 315% (Palestine Central Bureau of Statistics [PCBS], 2023).

Since 1997, Israel has repeatedly violated essential provisions of the Paris Protocol, including the freezing of the Palestinian Authority's entitlements from clearance revenues or the deliberate postponement of their transfer. Consequently, the Palestinian National Authority has faced recurrent financial crises that have hindered its ability to meet a substantial share of its current and development expenditures (Palestine Monetary Authority, 2023). Among these obligations, salaries and wages constitute one of the most significant components of public spending (Safi, 2019).

Tax revenues—particularly those derived from clearance taxes—play a crucial role in maintaining the financial stability of the Palestinian National Authority (Hillis, 2021). However, despite this heavy reliance on clearance revenues, the Palestinian economy has experienced limited growth in recent decades, while its infrastructure has continued to deteriorate (Sawafteh & Atili, 2021). Furthermore, Abu-Modallalah and Al-Khudari (2016) emphasize the need for broader international participation in revising the Paris Economic Agreement, particularly regarding the Israeli side's full control over clearance tax revenues. The author also stresses the importance of increasing allocations for development financing and investment in order to stimulate economic progress, noting that strengthened tax reforms and foreign aid could contribute to advancing the Palestinian economy.

Many scholars have investigated the impact of clearance tax revenues on government spending and, consequently, on economic growth in Palestine. One study (Okasha, 2017) highlighted the limited effectiveness of the fiscal policy structure governing the distribution of clearance tax revenues transferred from the Israeli side across different categories of government expenditure, noting that this structure has not sufficiently strengthened the economy or supported the achievement of development goals. Another study (El-Hayek, 2015) underscored the important role of government spending allocations financed through clearance tax revenues in mitigating the economic effects of the withholding of these revenues. The author further emphasized that fiscal policy should prioritize salaries and wages, as well as investments in productive sectors such as construction, agriculture, and manufacturing. Similarly, Al-Attabi (2018) attributed the Palestinian Authority's inability to escape economic dependence on the Israeli economy—particularly in relation to clearance tax revenues—to the structural constraints imposed by Israeli economic policies and the Paris Economic Protocol (Abouyounes, 2025).

Safi (2019) examined the structure of the Palestinian Authority's revenues and expenditures and identified several strengths and weaknesses within its fiscal system. The study concluded that the Palestinian Authority continues to face a persistent financial crisis due to the withholding clearance tax revenues. In addition, the imposed blockade has contributed to the transfer of local capital to more stable economies. Furthermore, the restrictions embedded in the Paris Economic Agreement—particularly those related to the clearing system and clearance revenues—have weakened the Palestinian Authority's capacity to effectively control and manage its financial resources and public expenditures.

After the war on Gaza began, Israel moved to withhold portions of the clearance revenues, approving deductions from amounts allocated to the Gaza Strip as well as to the families of martyrs and prisoners held in Israeli prisons. The MAS Institute reported that the significance of these deductions lie in their impact on the monthly budget allocated to the Gaza Strip, which is estimated at approximately 5.5 billion shekels. This budget includes allocations for essential services such as electricity, water, public

sector salaries—particularly in the education and health care sectors—as well as development projects related to public infrastructure and housing. On the other hand, since the outbreak of the war on October 7, the Palestinian Authority has refused to receive clearance revenues after the deduction of the Gaza Strip's allocations (MAS, 2024).

Given the substantial amount of these revenues—which constitute roughly two-thirds of the Palestinian National Authority's public revenues and about 75% of its tax revenues—their withholding has had significant fiscal consequences. In 2023 alone, clearance revenues were estimated at approximately 12 billion shekels, and their disruption led to a sharp reduction in government spending, particularly on salaries and wages.

During certain periods following the most recent war on Gaza, the Palestinian Authority encountered significant difficulties in allocating funds for public sector salaries. As a result, salaries could not be disbursed in some months while in other months employees received only partial payments ranging between 35% and 70% of their wages. These financial constraints have contributed to a broader state of economic stagnation in Palestine (Amjad et al., 2024). Amjad et al., (2004) recommend pursuing policies aimed at reducing economic dependence on Israel, including strengthening the national economy to lessen reliance on clearance revenues. Their recommendations also emphasize the need for government policies that address imbalances in the trade balance, stimulate local economic activity and promote the development of domestic production (Tawfiq, 2025).

In addition to the challenges arising from the withholding of clearance revenues, the substantial size of the salaries and wages bill in the Palestinian Authority's general budget further intensifies the impact of revenue shocks. Expenditures on salaries and wages frequently account for more than 50% of total current expenditures in most fiscal years. The magnitude of these expenditures become particularly evident when compared to neighboring countries. Salaries and wages represent approximately 31.2% of current expenditures in Egypt, 23.9% in Israel, 21.2% in Jordan, and 25.2% in Lebanon (Amjad et al., 2024).

In summary, several studies highlight the complex relationship between clearance revenues, government spending, and economic development in Palestine (Abu-Rmeileh & Iriqat, 2024; Iqtait, 2023; Dweikat, 2022; Hanieh, 2021; Abdelrahman, 2023; Badwan, 2021). Moreover, other studies emphasize the need for further research on the allocations of public expenditures during periods when clearance revenues are withheld, as well as the identification of effective strategies to mitigate the effects of such crises (Badwan,2022; Faza & Badwan, 2023; Abbadi et al., 2021).The negative impact of Israel's withholding of clearance revenues on the Palestinian population, together with its broader economic consequences, underscores the urgent need for comprehensive financial restructuring and greater international cooperation to address the persistent challenges facing the Palestinian economy.

DATA AND RESEARCH TECHNIQUES

This study question seeks to answer the following research questions: How has the withholding of clearance tax revenues affected the current expenditures of the Palestinian National Authority between 1997 and 2022? Regarding the choice of the time frame, the study begins in 2015, as this marks the first year in which the withholding of clearance revenues was recorded, and ends in 2022, since data beyond this period were not available at the outset of the study.

Data Collection Technique

The independent variable in this study is clearance tax revenues, which refer to the funds collected by Israel on behalf of the Palestinian National Authority. These revenues can be withheld or delayed and are therefore considered a mechanism of political and fiscal control. The study examines three dependent variables: a) current expenditures, b) wages and salaries, and c) the budget deficit or surplus. Secondary data were collected from official reports issued by the Palestine Monetary Authority and the Palestinian Ministry of Finance.

Data Visualization Technique

This study employs time series visualization to examine patterns in the data over the study period. Time series analysis is a statistical approach used to analyze a series of data points collected over time. Because time series data are organized chronologically, this method enables the identification of temporal patterns, trends, seasonality, and other time-based dynamics. Tables are used to illustrate differences in clearance revenues, current expenditures, budget deficit and surplus, and the salary disbursement ratio between years when clearance revenues were withheld and years when they were not. Moreover, time series plots are presented to show changes in current expenditures, the ratio of current expenditures to total expenditures, the ratio of clearance revenue to total revenues, and variations in the budget deficit or surplus across the study period.

Data Analysis Technique

The data collected for both the independent and dependent variables are analyzed using Pearson's correlation coefficient. This statistical technique determines the strength and direction of the linear relationship between two variables. The Pearson's correlation coefficient (r) ranges from -1 to +1, where -1 indicates a perfect negative linear relationship, +1 indicates a perfect positive linear relationship, and 0 indicates no linear correlation between the variables (Chatterjee, 2021). All correlations analyses were conducted using SPSS version 26.

PATTERNS FOUND: ANALYSIS AND DISCUSSION

Table 1 presents secondary data on clearance revenues, current expenditures, and the budget deficit or surplus, classified according to years in which a withholding crisis occurred and years in which it did not. The data indicate that most years are characterized by a budget deficit. Notably, the entire amount of clearance revenues was withheld in 2001 following the outbreak of the Al-Aqsa Intifada. Although the years 2007, 2013, and 2015 also experienced episodes of withholding, they nonetheless recorded budget surpluses. These surpluses may be attributed to several factors, including economic recovery in 2007 following the end of the Al-Aqsa Intifada, as well as periods of economic growth accompanied by partial relaxation of import and export restrictions.

Table 1

Clearance Revenues, Current Expenditures and Budget Deficit/Surplus in the Palestinian National Authority, 1997–2022.

Withholding Years	Clearance Revenues	Current Expenditures	Budget Deficit/Surplus	Non-Withholding Crisis	Clearance Revenues	Current Expenditures	Budget Deficit/Surplus
1997	475.9	867.8	-54.8	1998	543.9	838.9	30
2000	587.0	1199.0	-219.0	1999	579.7	942.5	4.59
2001	0.0	1095.0	-313.0	2003	472.0	1240	-268
2002	72.0	994.0	-259.0	2004	713.0	1528	-125
2006	344.0	1426.0	34.0	2005	894.0	1944	-275
2007	1318.0	2567.0	61.0	2008	1137.0	3272.7	270.3
2011	1487.4	2960.7	-103.3	2009	1090.0	2919.6	-155
2012	1574.4	3047.1	-85.9	2010	1234.2	2931.3	-171.1
2013	1690.5	3250.7	258.7	2014	2054.3	3445.9	414.8
2015	2046.9	3445.0	66.8	2016	2332.4	3661.7	440.03
2019	2219.2	3660.1	-77.3	2017	2483.0	3794.8	319.12
2020	2399.9	3954.9	-133.4	2018	2255.3	3660	190.9
2021	2776.9	4035.1	342.9				
2022	3146.2	4158.1	693.7				

Notes. Amounts are reported in Millions of Shekels.

Source. (Palestine Ministry of Finance, 2023).

Table 2

Ratios of Clearance Revenues to Current Expenditures and to Wages and Salaries, and Salary Disbursement Ratios, 1997–2022

Year	Clearance Revenues / Current Expenditures	Clearance Revenues / Wages and Salaries	Salary Disbursement Ratio
1997	54.8	101.2	100%
1998	64.8	116.5	100%
1999	61.5	111.8	100%
2000	49.0	94.4	100%
2001	0.0	0.0	100%
2002	7.2	11.2	100%
2003	38.1	63.5	100%
2004	46.7	82.0	100%
2005	44.8	89.3	100%
2006	24.1	52.3	0%-100%
2007	51.3	96.3	100%
2008	34.7	64.2	100%
2009	37.3	76.6	100%
2010	42.1	78.9	50%-100%

(continued)

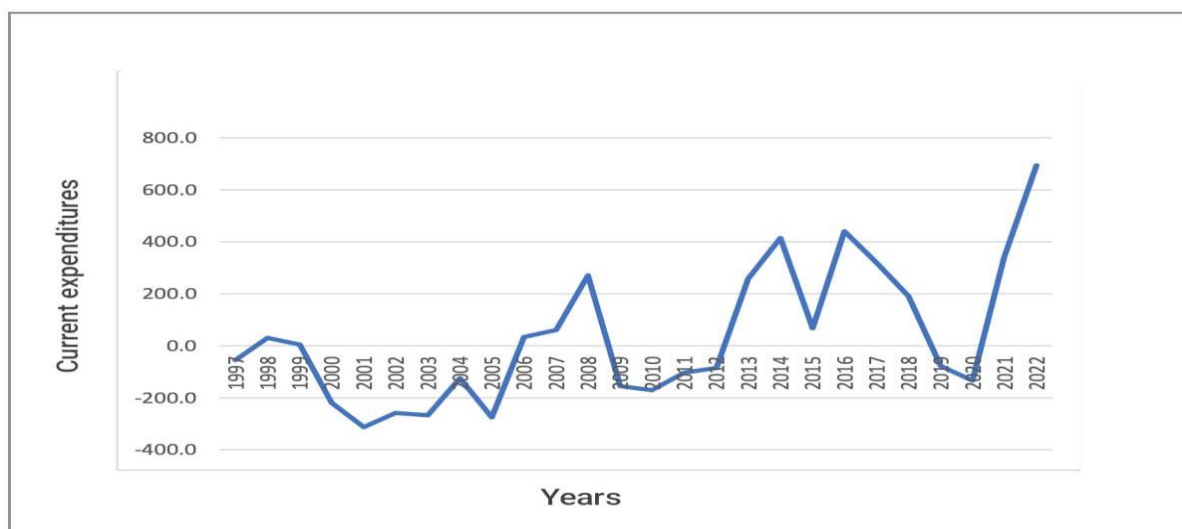
Year	Clearance Revenues / Current Expenditures	Clearance Revenues / Wages and Salaries	Salary Disbursement Ratio
2011	50.2	88.6	50%-100%
2012	51.7	101.1	100%
2013	52.0	93.2	100%
2014	59.6	108.1	50%-100%
2015	59.4	116.3	60%-100%
2016	63.7	121.0	100%
2017	65.4	127.1	70%
2018	61.6	136.0	100%
2019	60.6	132.3	60%-% 100
2020	60.7	126.9	50%
2021	68.8	139.7	75%-80%
2022	75.7	153.7	80%

Source. Palestine Ministry of Finance (2023); Ministry of Finance (2023).

The data in Table 2 clearly indicate that any deduction or withholding of clearance revenues directly affects the Palestinian Authority's ability to fully meet its salary and wage obligations, which are estimated at approximately 150 million dollars per month. Under such circumstances, the repercussions extend to nearly all aspects of economic life, as stagnation occurs when employees do not receive their full salaries, given that wages are a primary driver of demand and consumption. In response to previous clearance revenues crises, the Palestinian Authority implemented several economic measures to address severe budget shortfalls. These measures included seeking support from donor and Arab countries, applying austerity policies, and resorting to borrowing. However, these steps often produced negative economic and financial consequences, further exacerbating fiscal deficits and constraining economic growth. Between 2011 and 2019, during periods of revenue holding, some Arab countries withheld a significant portion of their aid in response to US pressure, following the Palestinian Authority's pursuit of observer status at the United Nations. As a result, the Palestinian Authority was compelled to rely on local banks to manage its financial crisis. It is worth noting that the withholding of clearance revenues continues to the present day (2025).

Figure 1

Current Expenditures of the Palestinian National Authority, 1997-2022

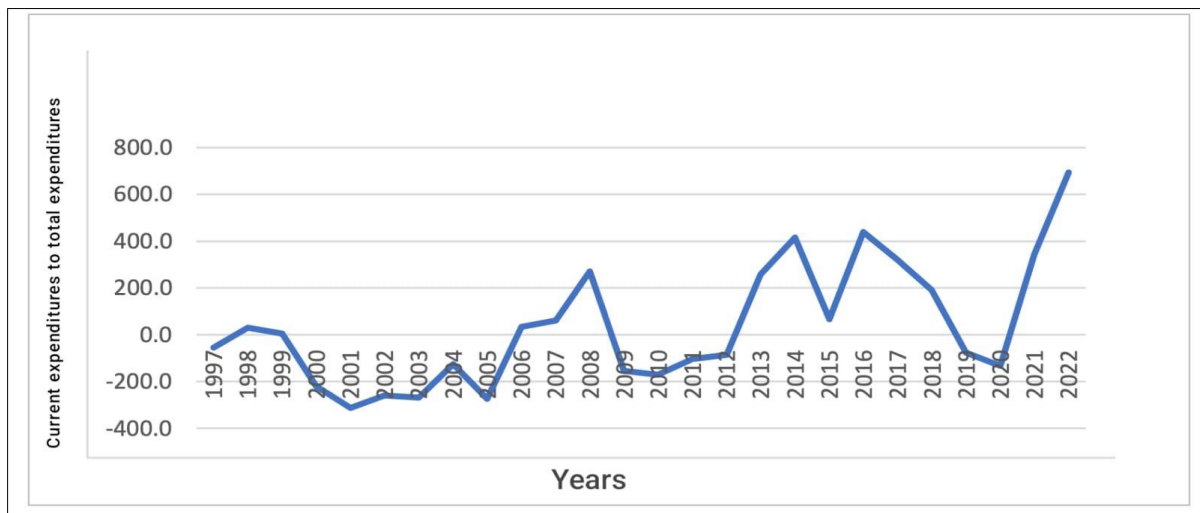


Source. Authors' own elaboration (2025).

Figure 1 illustrates the impact of clearance revenue withholding on current expenditures in Palestine. There is a noticeable decline in current expenditures during years characterized by a crisis of withholding clearance revenues, whereas expenditures increase in years without such crises. Specifically, the period from 2000 to 2002 shows a significant decline, which can be attributed to the withholding of revenues, the Al-Aqsa Intifada, and the overall reduction in government revenues. Furthermore, current expenditure declined in 2019 due to both the withholding of clearance revenues and the temporary suspension of USAID funding during that year.

Figure 2

Ratio of Current Expenditures to Total Public Expenditures, 1997-2022

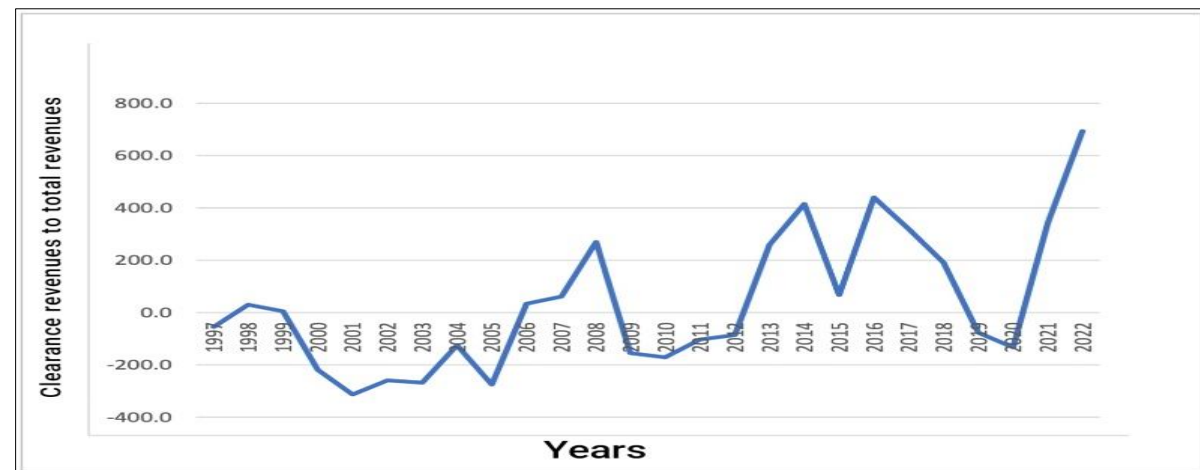


Source. Authors' own elaboration (2025).

Figure 2 illustrates the ratio of current expenditures to total public expenditures between 1997 and 2022. During the study period, this ratio averaged 88.6%, reflecting a consistently high share of current expenditures in the Palestinian budget. This justifies the selection of current expenditures as a primary dependent variable in the present study.

Figure 3

Ratio of Clearance Revenues to Total Revenues, 1997-2022

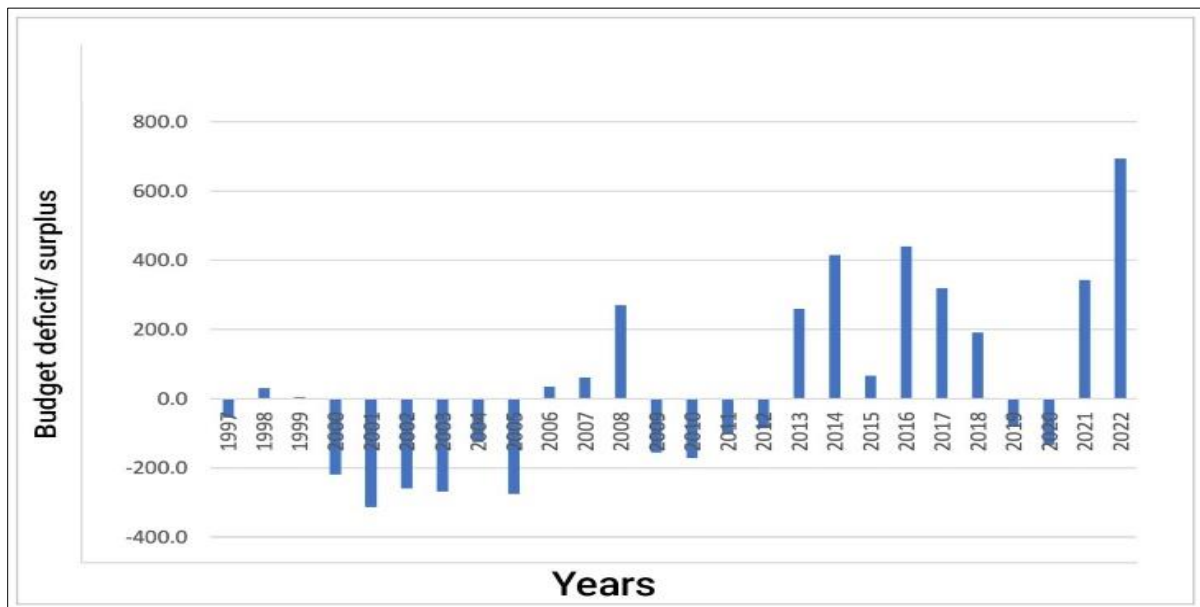


Source. Authors' own elaboration (2025).

Figure 3 illustrates the longitudinal trend of clearance revenues as a proportion of total revenues in the Palestinian context from 1997–2022. The analysis shows an average ratio of 44.2% over the study period, reflecting the significant impact of the recurrent withholding of clearance revenues. Since 2020, this ratio has exceeded 60% of total revenues, mainly due to the declines in domestic tax collection and donor funding caused by political instability between Israel and Palestine and the effects of the COVID-19 pandemic. Consequently, the relative contribution of clearance revenues to total revenues has increased.

Figure 4

Total Budget Deficit/Surplus in the General Budget of Palestine, 1997-2022



Source. Authors' own elaboration (2025).

Figure 4 illustrates the dynamics of the Palestinian general budget balance over the period 1997-2022. During the years 2000-2005, a significant budget deficit occurred due to combined effects of the Al-Aqsa Intifada and the crisis arising from the withholding of clearance revenues. In contrast, the period 2006–2008 recorded a budget surplus, largely resulting from the cessation of government spending in the Gaza Strip following the internal political division between the West Bank and the Gaza Strip. The subsequent period from 2009 to 2012 again witnessed a budget deficit. However, a budget surplus was recorded in the years 2012–2018. The deficits observed in 2019 and 2020 can be attributed to several factors, including the crisis related to the withholding of clearance revenues, the suspension of USAID assistance following the Palestinian Authority’s decision to halt coordination with Israel in response to the proposed annexation of parts of the West Bank, and the negative economic impact of the COVID-19 pandemic. Finally, 2021 and 2022 saw a return to budget surpluses, largely due to the easing of the pandemic’s economic effects and increased external financial support, despite continued Israeli deductions from clearance revenues equivalent to funds allocated to support the families of martyrs, the wounded, and prisoners.

Table 3

Descriptive Statistics for the Study Variables based on 26 Annual Observations

Variable	Observations	Minimum	Maximum	Mean	Standard deviation
Clearance Revenues	26	0.00	3,146.2	1,381.8	892.1
Current Expenditures	26	838.9	4,158.1	2,572.7	1,172.3
Wages and Salaries	26	466.8	2,047.5	1,332.6	568.2
Budget Deficit/Surplus	26	-313	693.7	34.1	260.5

Notes. All monetary values are reported in million US dollars.

Source. Authors' own elaboration (2025).

During the study period, the mean value of clearance revenues was \$1.38 billion, with the highest value recorded in 2022 and the lowest value (zero) observed in 2001. The mean value of current expenditures was \$2.57 billion, with the lowest level recorded in 1998 and the highest in 2022. Regarding the general budget balance (deficit/surplus), the mean value during the study period was approximately \$34.1 million. The largest deficit occurred in 2001, while 2022 recorded the largest budget surplus.

Table 4

Shows the Pearson Correlation Matrix for the Study Variables

Variable	Clearance Revenues	Current Expenditures	Wages and Salaries	Budget Deficit/Surplus
Clearance Revenues	1			
Current Expenditures	0.95	1		
Wages and Salaries	0.91	0.99	1	
Budget Deficit/Surplus	0.72	0.63	0.64	1

Source. Authors' own elaboration (2025).

The results as shown in Table 4, indicate a strong positive relationship between clearance revenues and both current expenditures and wages and salaries during the period 1997–2022. This finding confirms the Palestinian Authority's heavy reliance on clearance revenues to finance public spending. Furthermore, a significant positive correlation exists between current expenditures and wages and salaries, suggesting that wage payments constitute a substantial portion of current expenditures. The relationship between clearance revenues and the budget deficit/surplus is moderately strong, indicating that higher clearance revenues contribute to reducing the fiscal deficit of the Palestinian Authority. In addition, a moderate positive correlation is observed between both current expenditures and wages and salaries with the budget deficit/surplus. This suggests that increased spending, particularly on salaries, may intensify fiscal pressures. Generally, the results presented in Table 4 emphasize the essential role of clearance revenues in shaping the financial stability of the Palestinian Authority.

To verify the distribution of the data, a normality test was conducted using the Doornik-Hansen test. The test statistic was 23.61, indicating that the data do not violate the assumption of normal distribution, as the significance level exceeds 5% (Corrêa Cardoso et al., 2025).

Table 5

Correlation between Clearance Revenues and Current Expenditures

Clearance Revenues → Current Expenditures	F-Value	T-Value	Adjusted R2	R2	β Coefficient	P- Value
	180.02	13.42	0.88	0.822	0.95	0.000

Source. Authors' own elaboration (2025).

The results as shown in Table 5, indicate a strong correlation between clearance tax revenues and current expenditures. These findings highlight the significant influence of clearance revenues on the Palestinian Authority's ability to sustain its current expenditures, particularly salaries and wages, during the study period from 1997 to 2022. Several studies have similarly confirmed the causal relationship between tax revenues and current expenditures (Blackley, 1986; Istrate, 2024; Köstekçi & Celik, 2024; Sumandeep et al., 2024; Surrey & McDaniel, 1985; Yan et al., 2024).

Table 6

Relationship between Clearance Revenues and Wages and Salaries

Clearance Revenues → Wages and Salaries	F- Value	T-Value	Adjusted R2	R2	β Coefficient	P- Value
	150.32	12.25	0.85	0.81	0.91	0.000

Source. Authors' own elaboration (2025).

Table 6 illustrates the statistical regression analysis examining the relationship between clearance revenues and wages and salaries. The analysis indicates that clearance revenues play a key role in determining the Palestinian Authority's capacity to finance its wage and salary bill. This finding suggests that any fluctuation or decline in the flow of these revenues directly impacts the government's ability to meet its obligations to public employees, potentially resulting in delays or reductions in salary disbursements. Given that wages and salaries constitute a significant share of current expenditures, this reliance underscores the critical importance of clearance revenues in sustaining public sector operations and maintaining broader economic and social stability.

Table 7

Relationship between Clearance Revenues and Budget Deficit/Surplus

Clearance Revenues → Budget Deficit/Surplus	F-Value	T-Value	Adjusted R2	R2	β Coefficient	P- Value
	45.18	6.72	0.58	0.55	0.72	0.000

Source. Authors' own elaboration (2025).

These statistical results indicate a moderate relationship between clearance revenues and the budget deficit or surplus. Higher clearance revenues enable the Palestinian Authority to maintain fiscal balance or achieve budget surpluses, thereby reducing financial pressures. Although the relationship between clearance revenues and the budget surplus/deficit is moderate due to the presence of other revenue sources, the Palestinian budget remains highly dependent on clearance revenues. Consequently, any

withholding of these revenues by Israel significantly exacerbates fiscal deficits. This dependence reflects the Palestinian Authority's limited capacity to formulate independent and stable fiscal plans in the face of external constraints beyond its control, underscoring the need to secure more reliable and predictable revenue sources.

In summary, studies examining the relationship between clearance tax revenues and current expenditures are almost exclusively focused on the Palestinian context. The Palestinian case is unique, as it involves a governing authority operating under occupation, where the occupying power controls the collection of a substantial portion of its non-domestic revenues. Consequently, comparable studies from other countries are largely unavailable.

However, some studies have examined the impact of general tax revenue volatility on current expenditures in various countries. For instance, Lins (2024) demonstrated that declines in tax revenues in Latin America driven by political and economic turmoil, have had a significant impact on current expenditures, particularly on wages and public services provided to citizens. Similarly, studies focusing on African countries have shown that heavy reliance on customs revenues makes government budgets more vulnerable to external shocks, thereby reducing governments' flexibility in responding to economic crises (Ajeigbe et al., 2024; Guerguil et al., 2014; Orgeira Pillai et al., 2024; Ouakil et al., 2024)

In this context, the present study provides evidence of a strong relationship between the withholding of clearance tax revenues and current expenditures in Palestine, a challenge that has persisted over the past twenty-eight years. The findings also support previous studies (Awwad & Zidan, 2021; Iqtait, 2025; Kalloub & Odabas, 2019), which demonstrate that the withholding policy undermines the general budget and weakens the government's ability to meet its current obligations. These obligations represent the largest share of public expenditures, particularly in relation to the payment of salaries and wages. Furthermore, this study contributes to a broader understanding of how exposure to external interventions can intensify financial fragility during periods of crises (Foucher, 2013; Huang & Zheng, 2012; Laeven & Valencia, 2013; Yan, 2024).

Moreover, the study confirms a significant relationship between the withholding of clearance tax revenues and salaries and wages, as expenditures account for more than half of the Palestinian National Authority's current expenditures. This finding is consistent with several studies showing that instability in tax revenues in certain countries—such as Libya (Kreiw & Faragalla, 2019) and Iraq (Nore & Ghani, 2009)—significantly affects the allocation of funds for salaries and wages within the general budget. Accordingly, the present study indicates that the withholding of clearance tax revenues constitutes a persistent crisis that threatens the Palestinian Authority's ability to fulfill its financial obligations. This situation underscores the urgent need to explore alternative and more stable sources of revenue that would enhance fiscal independence (Abuamsha & Hattab, 2024; Medvedev et al., 2020; Nashashibi, 2015).

Additionally, the study identifies a moderate relationship between withholding of clearance tax revenues and the government's fiscal deficit. This can be explained by the fact that the fiscal deficit is influenced by several other factors, including foreign aid and external financial support. Similar patterns have been observed in other countries where tax revenue volatility has affected government deficits, including France (Redfearn & Smith, 1994), Romania (Molănescu & Aceleanu, 2011), and Ireland (Neaime, 2015).

CONCLUSION

In conclusion, it is useful to highlight the key patterns identified throughout this study. First, the analysis reviews the trends in the study variables during the period 1999-2022, followed by an examination of the relationships between the dependent and independent variables.

An examination of the values of the study variables over the selected period reveals significant fluctuations in current expenditures and salaries and wages during the years when clearance revenues were withheld. These variations reflect the financial instability generated by the recurring withholding of clearance revenues. In contrast, the budget surplus/deficit variable showed more moderate changes during the same period, suggesting that although the withholding crisis contributed to increasing the fiscal deficit, other factors also influenced budgetary outcomes. Overall, these findings demonstrate the high sensitivity of the Palestinian Authority's general budget—particularly its commitment to current expenditures—to the withholding of clearance revenues by the Israeli authorities.

Regarding the relationship between clearance revenues and current expenditures, the analysis reveals a strong and statistically significant relationship during the study period. This finding is consistent with broader international evidence showing that tax revenue instability and limited fiscal independence can significantly influence government current expenditures. In contexts where external interference in financial policymaking or the imposition of sanctions occurs, the ability of governments to maintain a stable fiscal policies—and, consequently, their economic sovereignty—tends to weaken.

Similarly, the relationship between clearance tax revenues and salaries and wages demonstrates a strong and statistically significant positive correlation. This indicates that salaries and wages are the budget component most affected by declines in current expenditures resulting from the withholding of clearance tax revenues, as they constitute the largest share of such expenditures. This pattern reflects experiences in several countries where declining tax revenues often lead governments to adopt austerity measures, most notably reductions or delays in wages and salaries payments.

The final assessment examined the relationship between clearance tax revenues and the government deficit or surplus. The results indicate a moderate but statistically significant relationship between these variables. This finding suggests that other factors also influence the budget balance, most notably external aid, which plays a significant role in financing the Palestinian National Authority. Comparative evidence from other countries similarly shows that fluctuations in tax revenues are often associated with changes in the overall budget deficit or surplus. Overall, the findings indicate that the continued withholding of clearance tax revenues poses a serious long-term risk to the Palestinian National Authority's ability to finance its current expenditures, particularly its obligations related to wages and salaries. Consequently, the persistence of this practice threatens not only fiscal stability but also the broader performance of the Palestinian economy.

Given the significant negative effects of withholding clearance revenues, as well as the broader economic and political control exercised over Palestinian fiscal resources, concerted efforts are required to address these challenges at the international or domestic levels. At the international level, efforts to strengthen Palestinian economic independence—alongside political independence—should be intensified. This could begin with restructuring the Paris Economic Agreement to grant the Palestinian side greater control over its fiscal resources, while strengthening international oversight mechanisms to prevent the withholding of clearance revenues. A relevant historical example is East Timor, which experienced prolonged economic dependence while under Indonesia's occupation and international

oversight. Following independence, the country gradually regained fiscal sovereignty and was able to assume direct control over its revenues (Chopra, 2002). At the regional level, some Arab states could reconsider agreements with Israel, including the Abraham Accords, which normalized relations between Israel and several countries such as the United Arab Emirates, Bahrain, Sudan, and Morocco. According to Triantama (2023), these agreements were mainly motivated by security considerations, including strengthening defense capabilities and countering regional threats such as Iran. At the domestic level, the Palestinian National Authority should focus on diversifying public revenue sources, reforming the tax system, and rationalizing public expenditures.

However, several limitations of this study should be acknowledged. First, data beyond 2022 were unavailable at the time of the study, which restricted the analysis to the period 1997–2022. Second, the withholding of clearance revenues often occurs alongside other shocks—such as wars, political instability, and the suspension of external support—making it challenging to isolate the specific impact of clearance revenue fluctuations on the general budget. Third, the Palestinian case is unique as it operates under occupation, and the concept of "clearance tax revenues" is specific to this context, limiting the generalizability of the findings to other countries.

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