

*To the joint attention of*

**Minister of the Economy, Finance and Industrial  
and Digital Sovereignty**

**Bruno LE MAIRE**

Télédoc 151  
139, rue de Bercy  
75572 Paris Cedex 12  
France

**Minister of Europe and Foreign  
Affairs Stéphane**

**SEJOURNE** Hôtel du

Quai d'Orsay  
37, quai d'Orsay  
75351 Paris cedex 07

Paris, April 11, 2024

**Subject: Combating the financing of terrorism - Financing UNRWA**

Ministers,

In my capacity as a lawyer for the victims of the anti-Semitic massacres of October 7, and in particular for a mother whose son was kidnapped by an UNRWA employee, I have the honor of presenting to you the reasons which lead me to consider that France's continued financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) could be considered illegal, in that it would contravene both international regulations on the financing of terrorism and the provisions of article 421- 2-2 of the French Penal Code.

**First of all, I would like to remind you that humanitarian, educational and social support for the severely afflicted Palestinian civilian population is an immediate and absolute necessity, and that in view of its consequences for these populations, the questions raised by the scale and methods of the Israeli response cannot be ignored. We are aware that there could be no worse time to raise the issue of UNRWA's excesses, which have long been known and denounced.**

**However, unless the institution is radically reformed, UNWRA can no longer be the vehicle for this contribution, nor the operator of these missions.**

Avocats à la Cour d'appel de Paris

**Whether in terms of the number of its agents directly involved in the perpetration of terrorist acts, the extraordinary architectural and functional intertwining of Hamas' offensive infrastructure with UNWRA's equipment, or the teaching materials used by its staff, the institution's compromise with Hamas and Islamic Jihad, organizations classified as terrorists, compromises the continuation of its financing, which would at the very least contravene the principle of prudence that underpins the aforementioned regulations.**

**While most of the facts set out below require verification, they are sufficiently serious and well-founded to warrant immediate consideration.**

**In this respect, it became clear that the question of offensive tunnels leading under UNRWA buildings had already been publicly denounced on several occasions during the previous decade. This circumstance is not without consequences, both in terms of informing contributors and possible accomplices.**

**In any case, the fact that the Director of UNRWA remains in office after several of his employees have been identified as direct perpetrators of the massacre is unacceptable to the victims, as it should be to the donors, who no one imagines were kept informed in real time of the massive detour of UNRWA resources by Hamas.**

*Direct participation of UNRWA employees in the massacres:*

Firstly, it is alleged that **at least twelve UNRWA employees personally participated in the massacres orchestrated by Hamas on October 7, 2023<sup>1</sup>**, during which almost 1,200 people were killed and 240 taken hostage. This information was revealed by UNRWA itself<sup>2</sup>, with the UN Secretariat General announcing that the agency had deemed the information sufficiently credible to proceed with dismissals in the wake<sup>3</sup>.

The UN Office of Internal Oversight Services (OIOS) has launched an investigation into these facts, while an independent evaluation committee has been commissioned to draw up a report on UNRWA's general operations.

---

<sup>1</sup> Wall Street Journal article last modified on January 29, 2024, accessible via the following link:

<https://www.wsj.com/world/middle-east/at-least-12-u-n-agency-employees-involved-in-oct-7-attacks-intelligence-reports-say-a7de8f36>

<sup>2</sup> New York Times article of February 3, 2024, accessible via the following link; <https://www.nytimes.com/2024/02/03/world/middleeast/united-nations-gaza-unrwa.html>; UNWRA press release of January 26, 2024 accessible via the following link: <https://www.unrwa.org/newsroom/official-statements/serious-allegations-against-unrwa-staff-gaza-strip>

<sup>3</sup> Press release issued by the United Nations General Secretariat on January 28, 2024, accessible via the following link: <https://press.un.org/fr/2024/sgsm22120.doc.htm>

Without waiting for the conclusions of these reports, UNRWA has declared that these serious allegations do not demonstrate Hamas infiltration of its operations. Nevertheless, UNRWA admits that, in the context of Hamas's influence in Gaza, neutrality is a challenge:

*"The agency's ubiquity throughout Gaza, combined with the degree to which Hamas is embedded in the local population, makes it difficult for UNRWA to guarantee that its safeguards against staff misconduct or aid diversion are infallible"*<sup>4</sup>.

Despite UNRWA's denials, the agency's involvement in the October 7 attacks and in the kidnapping of hostages since that date is not limited to the allegations made against twelve individuals.

**On the one hand, support for Hamas actions among UNRWA employees seems to go beyond these twelve proven cases.**

*UNRWA employees support massacres :*

**At the very moment of the massacres, agency employees were reportedly rejoicing over the Hamas attacks**, with at least 30 of them celebrating the terrorists in a group of over 3,000 users on the Telegram messaging service entitled "UNRWA-GAZA Daily Vacancies" revealed by the NGO UN-Watch<sup>5</sup>.

The UN-Watch report details the methodology employed. In addition to its name and description, the Telegram group, which is open to the public, contains numerous exchanges on salaries, dates of school vacations, answers to UNRWA training exams, internal UNRWA documents and lists of names of UNRWA employees, all of which make it possible to link the Telegram group to the UN agency. Users' names could be cross-referenced with those on UNRWA staff lists, as well as with information available in open sources, such as their LinkedIn profiles, thus making it possible to confirm their membership of UNRWA.

The words spoken by some members of the group working for UNRWA are unambiguous: photographs of armed men and corpses are greeted with glowing comments, acclaiming the "martyrs", "heroes", speaking of October 7 as a "blessed day", a war "against monkeys and pigs", declaring that "the deceitfulness of the Jews is unbelievable", praying for the terrorists and saying they want to draw inspiration from them to educate their children.

The group has remained active and public since the publication of the report, so that verification of the accuracy of the information published by UN Watch could be carried out quickly. As a

---

<sup>4</sup>Q&A by Crisis Group expert Daniel Forti of February 8, 2024, published in the "Official statements" section of the UNRWA website and accessible via the following link: <https://www.unrwa.org/newsroom/official-statements/why-donors-should-not-suspend-aid-unrwa>

<sup>5</sup> Report entitled "UNRWA's Terrorgram" published by the NGO UN Watch in January 2024, accessible via the following link: <https://unwatch.org/unrwa-terrorgram/>

For example, on the date of this post, we can read a pinned message dated January 18, reporting hacks and reports within the group and calling on its members not to discuss the war. On February 12, while Telegram users were discussing the chaos within the group, one of them wrote: "*The group's managers are busy sucking Hamas's cock*", highlighting the possible links between the terrorist movement and UNRWA employees<sup>6</sup>.

The existence of this Telegram group and the attribution of the remarks made to UNRWA employees, if true, would have to be put into perspective with numerous other cases of anti-Semitism and apology for terrorism to which UN Watch had previously alerted the international community.

*Suspicion of wider involvement of UNRWA employees in terrorist activities:*

**Suspicions of links between UNRWA employees and Hamas, however, extend far beyond individual situations.** Several newspapers have relayed the alarming statistics provided by Israel: 10% of UNRWA employees are said to be affiliated with Hamas or Islamic jihad groups<sup>7</sup>, and 49% of them have at least one terrorist relative<sup>8</sup>.

The State of Israel estimates that 190 UNRWA staff are "*hardened fighters*"<sup>9</sup>. While the media report that it does not have the full report to refute or confirm these allegations, it is France's duty to verify their materiality.

*Material, logistical and functional links between Hamas' offensive infrastructure and UNRWA equipment:*

**In addition, material and logistical links between UNRWA and Hamas have been uncovered.**

The Washington Street Journal revealed that **Hamas had appropriated \$1 million worth of UNRWA equipment**, including trucks and fuel.

---

<sup>7</sup> Article from New York Times from 10 February 2024, available at via the link <https://www.nytimes.com/2024/02/10/world/middleeast/unrwa-hamas-gaza.html>; Washington Street Journal article modified for the last last modified the 29 January 2024, accessible via the link <https://www.wsj.com/world/middle-east/at-least-12-u-n-agency-employees-involved-in-oct-7-attacks-intelligence-reports-say-a7de8f36>

<sup>8</sup> Wall Street Journal article last modified on January 29, 2024, accessible via the following link: <https://www.wsj.com/world/middle-east/at-least-12-u-n-agency-employees-involved-in-oct-7-attacks-intelligence-reports-say-a7de8f36>

<sup>9</sup> Article from newspaper Le Parisien from 30 January 2024, available at via the link following link: <https://www.leparisien.fr/international/israel/unrwa-10-du-personnel-militaire-au-hamas-israel-suspecte-190-employes-detre-des-combattants-endurcis-30-01-2024-275ZEIGCHVCFJJWC74Q5R2Q56Q.php>; Article from Reuters dated January 29, 2024, accessible via the following link: <https://www.reuters.com/world/middle-east/israeli-intelligence-accuses-190-gaza-un-staff-hamas-islamic-jihad-roles-2024-01-29/>

UNRWA could have assisted in these hijackings<sup>10</sup>. It seems that UNRWA itself tweeted on October 16, 2023 that flights of fuel and medical equipment had taken place<sup>11</sup>, before deleting this publication and contradicting the information<sup>12</sup>.

While Hamas has built a network of underground tunnels equivalent to four times the surface area of the Paris metro, including under buildings protected under international humanitarian law<sup>13</sup>, **the Israeli army announced on February 10, 2024 that it had uncovered the presence of Hamas tunnels near UNRWA buildings in Gaza: tunnel entrance near an UNRWA school and tunnel passage directly under its headquarters.** The 700-metre-long tunnel, located 18 metres underground, is said to contain a tactical room housing Hamas computer servers, which would be located under a similar room in UNRWA headquarters. Cables are said to run down from the agency's premises, suggesting that Hamas has taken advantage of UNRWA's<sup>14</sup> infrastructure to obtain electricity. Independent journalists were able to see the tunnel, but were unable to verify for themselves the cable connections between UNRWA and the underground room.

According to the Israeli army, documents and a stockpile of weapons were found on the UNRWA premises, confirming that the offices had also been used by Hamas terrorists.

UNRWA Commissioner General Philippe Lazzarini immediately reacted to Israel's accusations by stating that UNRWA had left the premises on October 12, 2023 and was unaware of the presence of tunnels under its headquarters, calling for an investigation into these facts - which he claimed at the same time would not be possible in wartime<sup>15</sup>.

The UNRWA commissioner-general's argument contrasts with statements made to the press by members of the agency who had known about the tunnels in previous years.

In early February 2024, for example, the Wall Street Journal reported that in 2014, part of the UNRWA premises had begun to sink into the ground, presumably due to the activities of the

---

<sup>10</sup> Wall Street Journal article last modified January 29, 2024, accessible via the following link:

<https://www.wsj.com/world/middle-east/at-least-12-u-n-agency-employees-involved-in-oct-7-attacks-intelligence-reports-say-a7de8f36>

<sup>11</sup> Social network page X archived showing a publication on October 16, 2023 at 11:58 am:

<https://web.archive.org/web/20231016132013/https://twitter.com/UNRWA/status/1713887016134295977>

<sup>12</sup> UNRWA publication on social network X on October 16, 2023 at 6:08 pm:

<https://twitter.com/UNRWA/status/1713950145618841820>

<sup>13</sup> France 24 article from January 26, 2024, accessible via the following link:

<https://www.france24.com/fr/moyen-orient/20240126-tunnels-hamas-d%C3%A9licate-guerre-souterraine-isra%C3%ABl-gaza>; New York Times article from February 12, 2024 featuring a model of the tunnel under Al-Shifa Hospital,

accessible via the following link:

<https://www.nytimes.com/interactive/2024/02/12/world/middleeast/gaza-tunnel-israel-hamas.html>

<sup>14</sup> Article from The Times of Israel newspaper, February 10, 2024: <https://www.timesofisrael.com/directly-beneath-unrwas-gaza-headquarters-idf-uncovers-top-secret-hamas-data-center/>

<sup>15</sup> Publication by UNRWA Commissioner-General on social network X on February 10, 2024: <https://twitter.com/UNLazzarini/status/1756377920254218556>



Hamas digging a tunnel. A former UNRWA employee reportedly told the newspaper that everyone knew what was going on, but no one was talking about it<sup>16</sup>.

UNRWA's former Director of Operations between 2017 and 2021, Matthias Schmale, for his part, said he was aware of a tunnel near the agency and managed to have it closed, through the establishment of "*pragmatic relations*" with Hamas<sup>17</sup>.

The recent discovery of the vastly underestimated surface area of the tunnels built by Hamas, which required the removal of considerable volumes of earth, the use of bulky tools and the deployment of materials and a large workforce, raises questions about UNRWA's inaction. Indeed, it is hard to see how the institution could have been seriously unaware of the existence of such worksites ending up on its premises. This situation reveals, at the very least, a serious governance flaw and, at worst, complicit passivity.

**The same posture can be observed in UNRWA's educational mission.** The agency relies on school textbooks from the area in which it operates - and tolerates in these textbooks and among its staff content and attitudes that would fall under the law of incitement to hatred in our country.

**Year after year, books used in the agency's Gaza courses have included passages incompatible with its mission of building a lasting peace.** A report commissioned by the European Union on Palestinian Authority textbooks between 2017 and 2019 (which UNRWA uses in Gaza) from the Georg Eckert Institute noted the presence of anti-Semitic narratives and glorification of violence. Violence against Israeli civilians was not condemned, but presented as "resistance", including attacks as deadly as that committed by Dalal al-Mughrabi<sup>18</sup>.

In 2022, the European Parliament voted an amendment to make part of UNRWA's funding conditional on an overhaul of the teaching materials used<sup>19</sup>, as the USA had done previously<sup>20</sup>.

In March 2023, the NGO UN Watch published a report detailing several cases of incitement to hatred and violence by books and also by UNRWA employees as part of its educational mission<sup>21</sup>.

---

<sup>16</sup> Wall Street Journal article from February 2, 2024, accessible via the following link:

<https://www.wsj.com/world/middle-east/hamas-israel-attack-united-nations-unrwa-0ec8d325>

<sup>17</sup> Article from New York Times from 10 February 2024, available at via the link

<https://www.nytimes.com/2024/02/10/world/middleeast/unrwa-hamas-gaza.html>

<sup>18</sup> <https://www.gei.de/en/research/projects/report-on-palestinian-textbooks-paltex/faq-answers-to-frequently-asked-questions>

<sup>19</sup> <https://www.europarl.europa.eu/cmsdata/239579/budg2022-doc4-txt-4-en.pdf>

<sup>20</sup> US Government Accountability Office Report on UNRWA Textbooks 2018, accessible via the following link:

<https://www.un.org/unispal/document/us-government-accountability-office-unrwa-textbook-report/>

<sup>21</sup> UN Watch report of March 2023, "UNRWA education: reform or regression?" accessible via the following link:

<https://unwatch.org/wp-content/uploads/2023/03/2023-Report-UNRWA.pdf>

In the years leading up to October 7, 2023, UNRWA provided an educational program whose content could have led to the perpetrators being prosecuted for incitement to hatred and apology for terrorism, even if the acts had been committed on our soil.

As you know, **Hamas has long been considered a terrorist group**: its armed wing, Hamas-Izz al Din al-Qassem, appeared on the first list drawn up on December 27, 2001 by the European Communities in the wake of the September 11 attacks<sup>22</sup>. On September 12, 2003, Hamas, and not just its armed wing, was deemed a terrorist group<sup>23</sup>.

For over twenty years, international law<sup>24</sup>, European law<sup>25</sup> and domestic law<sup>26</sup> have been working to combat terrorism by prohibiting its financing, as well as all acts that might facilitate it, even if indirectly. Each of these standards includes in the definition of terrorist financing the provision, even indirect, of funds which the supplier intends to use to commit terrorist acts, but also, simply, when the supplier knows that they will be used in whole or in part to commit such acts.

This broad interpretation of terrorist financing has been endorsed by the French Supreme Court (Cour de cassation). In the *Lafarge* case, the highest court recalled that the financing of terrorism can be characterized independently of the occurrence of a terrorist act, and independently of the perpetrator's intention to see the funds used for terrorist purposes. In this case, the fact that the company was aware that the funds, even if remitted indirectly, would be used, at least in part, for terrorist purposes was sufficient, as noted by the investigating chamber (Crim, September 7, 2021, no. 19-87.367).

If this concept is broad, it is because it is rooted in **the principle of prudence** to which all the above-mentioned norms are attached, in order to prevent terrorist practices as acts that are "*criminal and unjustifiable [...] wherever and by whomever committed*".

---

<sup>22</sup> Common Position 2001/931/CFSP, accessible via the following link: <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2001:344:0093:0096:en:PDF>

<sup>23</sup> Common Position 2003/651/CFSP, accessible via the following link: <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:32003E0651&from=GA>

<sup>24</sup> International Convention for the Suppression of the Financing of Terrorism adopted in New York on December 9, 1999, accessible via the following link: [https://treaties.un.org/doc/Treaties/1999/12/19991209%2009-59%20AM/Ch\\_XVIII\\_11p.pdf](https://treaties.un.org/doc/Treaties/1999/12/19991209%2009-59%20AM/Ch_XVIII_11p.pdf); United Nations Security Council Resolution 1373 (2001), accessible via the following link: [https://www.unodc.org/pdf/crime/terrorism/res\\_1373\\_french.pdf](https://www.unodc.org/pdf/crime/terrorism/res_1373_french.pdf)

<sup>25</sup> Council of Europe Convention on the Prevention of Terrorism adopted in Warsaw on May 16, 2005, CETS No. 196, accessible via the following link: <https://rm.coe.int/16808c3f56>; Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism, adopted in Warsaw on May 16, 2005, CETS No. 198, accessible via the following link: <https://rm.coe.int/1680083733>; Directive (EU) 2018/843 of the European Parliament and of the Council of May 30, 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purpose of money laundering or terrorist financing and Directives 2009/138/EC and 2013/36/EU, known as the Fifth AML/CFT Directive, accessible via the following link: <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:32018L0843>

<sup>26</sup> Article 421-2-2 of the French Penal Code.

that they "jeopardize friendly relations between States and peoples and threaten the territorial integrity and security of States"<sup>27</sup>.

**Under the terms of these texts and case law, France has a duty to take all measures to prevent the financing of terrorism as defined above.**

There is no doubt that the prohibition on financing terrorism is incumbent on those in the banking sector and professionals who might be involved in making funds available to UNRWA. They would be liable to criminal sanctions.

But it is primarily up to the State to apply this principle of prudence and combat the financing of terrorism. While the assets of those financing Hamas remain frozen at European level<sup>28</sup>, while France itself has adopted a national freeze against the Hamas leader in Gaza, Yahia Sinouar<sup>29</sup>, it is unthinkable that the State itself should take the risk of contributing, even indirectly, to the operation of this terrorist enterprise.

For all these reasons, unless we demand immediate and far-reaching reforms of its missions, governance and procedures, it would seem inconceivable to consider perpetuating France's funding of UNRWA. Other international operators, who have proven their competence and neutrality, could usefully take over from this organization.

While aware of the humanitarian situation in Gaza, my clients, victims of the attacks of October 7, 2023, have come to the conclusion that UNRWA has played a major role on several levels in this tragedy, from which all, Palestinians and Israelis alike, are suffering deeply. They are particularly vigilant about any resumption of the French and European contribution, and intend to take the necessary legal action, both administrative and criminal.

I'm at your disposal, and that of your colleagues, to discuss this situation, its consequences and possible solutions,  
Yours sincerely



François Zimeray

---

<sup>27</sup> Preamble to the International Convention for the Suppression of the Financing of Terrorism, adopted in New York on December 9, 1999, available at: [https://treaties.un.org/doc/Treaties/1999/12/19991209%2009-59%20AM/Ch\\_XVIII\\_11p.pdf](https://treaties.un.org/doc/Treaties/1999/12/19991209%2009-59%20AM/Ch_XVIII_11p.pdf)

<sup>28</sup> See most recently Council Decision (CFSP) 2024/385 of January 19, 2024 imposing restrictive measures against those who support, facilitate or enable violent actions by Hamas and the Palestinian Islamic Jihad, available at [https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L\\_202400385](https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L_202400385) via [https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L\\_202400385](https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L_202400385) at following link [https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L\\_202400385](https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L_202400385)

<sup>29</sup> Government press release dated December 5, 2023, available at <https://presse.economie.gouv.fr/communication-sur-le-gel-des-avoirs-du-chef-du-hamas/>



Copy to :

- Monsieur le ministre délégué auprès du ministre de l'Économie, des Finances et de la Souveraineté industrielle et numérique, chargé des Comptes publics
- Mr. President of the Cour des Comptes
- Mr. National Anti-Terrorist Prosecutor
- Mr. Delegate of the European Public Prosecutor