Bille an Ard-Reachtaire Cuntas agus Ciste (Iniúchadh Comhpháirteachais Díchill Chuí) (Leasú), 2026

Comptroller and Auditor General (Due Diligence Complicity Audit) (Amendment) Bill 2026

Mar a tionscnaíodh

As initiated

[No. 50 of 2026]

BILLE AN ARD-REACHTAIRE CUNTAS AGUS CISTE (INIÚCHADH COMHPHÁIRTEACHAIS DÍCHILL CHUÍ) (LEASÚ), 2026
COMPTROLLER AND AUDITOR GENERAL (DUE DILIGENCE COMPLICITY AUDIT) (AMENDMENT) BILL 2026

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[No. 50 of 2026]

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COMPTROLLER AND AUDITOR GENERAL (DUE DILIGENCE COMPLICITY AUDIT) (AMENDMENT) BILL 2026

Bill

entitled

An Act to amend the Comptroller and Auditor General (Amendment) Act 1993 to require the Comptroller and Auditor General to conduct a due diligence review of the State's relations with Israel in line with the legal analysis and recommendations of the United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel on implementation of the Advisory Opinion of the International Court of Justice on the Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem.

WHEREAS the United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, has issued legal analysis and recommendations on implementation of the International Court of Justice Advisory Opinion on "Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem" on 18 October 2024, outlining the obligations for third states including Ireland;

AND WHEREAS the legal analysis of the UN Independent International Commission of Inquiry was that "Each State is obliged to undertake a thorough due diligence review of its aid and assistance to Israel and determine whether it is being used by Israel to support and maintain the unlawful occupation" in light of the obligation that "all States are under an obligation not to render aid or assistance in maintaining the unlawful occupation" based on the Court's findings of "serious breaches of peremptory norms of international law";

AND WHEREAS such a thorough due diligence review must include political, diplomatic, military-related, financial, economic and cultural relations with Israel in order to encompass each of the obligations outlined by the UN Independent International Commission of Inquiry;

AND WHEREAS the UN Independent International Commission of Inquiry has specified the duty of States to:

(A) "conduct a due diligence review of all transfer and trade agreements with Israel, including but not limited to equipment, weapons, munitions, parts, components, dual use items and technology, to determine whether the goods or technology subject to the transfer or trade contribute to maintaining the unlawful occupation or are used to commit violations of international law", including "preexisting agreements and future transfers to Israel";

(B) "review their trade and economic agreements with Israel that involve products and produce of the unlawful settlements";

(C) "examine private enterprises incorporated in the State and non-profit or non-governmental organizations registered in the State and their dealings with the State of Israel and the Occupied Palestinian Territory" and "ensure that they are not engaging in any business, activity or financial support that maintains the unlawful occupation or contributes to maintaining it"; and

(D) carefully review any non-profit or non-governmental organization that is financially or politically supporting the unlawful occupation;

AND WHEREAS the UN Independent International Commission of Inquiry has found that, "unless States cease their aid and assistance to Israel" in the commission of internationally wrongful acts, "those States shall be deemed to be complicit in those internationally wrongful acts":

Be it enacted by the Oireachtas as follows:

Definition

1. In this Act, the "Principal Act" means the Comptroller and Auditor General (Amendment) Act 1993.

Amendment of Principal Act

2. The Principal Act is amended by the insertion of the following section after section 3:

> **"Due diligence review to ensure against complicity in internationally wrongful acts**
>
> **3A.** (1) The Comptroller and Auditor General shall conduct a special due diligence audit, in line with the legal analysis and recommendations of the United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, to review monies administered by or under control of the Oireachtas to identify if any such funding is being used to render, facilitate or permit, through political, diplomatic, military-related, financial, economic or cultural relations, the provision of aid or assistance to Israel which may be used by Israel to support and maintain the unlawful occupation or to perpetrate other internationally wrongful

acts.

(2) The audit outlined in subsection (1) shall include, but not be limited to:

(a) a review of all transfer and trade agreements with Israel, both pre-existing agreements and future transfers, including but not limited to equipment, weapons, munitions, parts, components, dual use items and technology, to determine whether the goods or technology subject to the transfer or trade contribute to maintaining the unlawful occupation or are used to commit violations of international law;

(b) a review of national and European Union trade and economic agreements with Israel that involve products and produce of the unlawful settlements;

(c) a review of the statutory framework by which public bodies are funded to regulate the incorporation of private enterprises and the registration of non-profit and non-governmental organisations, or whereby state support is provided, through financial contributions, tax exemptions or tax deductions, to entities engaged in any business, activity or financial or political support for the maintenance of the unlawful Israeli occupation or the perpetration of other internationally wrongful acts.

(3) The Comptroller and Auditor General shall complete and publish the audit outlined in subsection (1) and lay a report before both Houses of the Oireachtas no later than one year following the enactment of this section, including recommendations to ensure that public funds and resources are used in accordance with the obligations of the State under international law and in line with the Advisory Opinion of the International Court of Justice on the Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem.

(4) Where the Minister for Foreign Affairs and Trade believes another State is responsible for unlawful occupation or serious breaches of peremptory norms of international law, including but not limited to genocide, he or she may request in writing a special due diligence audit to be conducted into the provision of aid or assistance to that State, and the Comptroller and Auditor General shall complete and publish such an audit and lay a report before the Houses of the Oireachtas no later than one year following the request.”.

Short title, citation and commencement

3. (1) This Act may be cited as the Comptroller and Auditor General (Due Diligence Complicity Audit) Act 2026.

(2) The Comptroller and Auditor General Acts 1866 to 1998 and this Act may be cited together as the Comptroller and Auditor General Acts 1866 to 2026.

(3) This Act shall commence upon enactment.

Bille an Ard-Reachtaire Cuntas agus Ciste (Iniúchadh Comhpháirteachais Díchill Chuí) (Leasú), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do leasú Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú), 1993 chun a cheangal ar an Ard-Reachtaire Cuntas agus Ciste athbhreithniú díchill cuí a dhéanamh ar chaidreamh an Stáit le hIosrael de réir anailís dhlíthiúil agus mholtaí Choimisiún Fiosrúcháin Idirnáisiúnta Neamhspleách na Náisiún Aontaithe maidir leis an gCríoch Phalaistíneach faoi Fhorghabháil, lena n-áirítear Iarúsailéim Thoir, agus Iosrael maidir le cur i ngníomh Thuairim Chomhairleach na Cúirte Breithiúnais Idirnáisiúnta maidir leis na hIarmhairtí Dlí a d'eascair as Beartais agus Cleachtais Iosrael sa Chríoch Phalaistíneach faoi Fhorghabháil, lena n-áirítear Iarúsailéim Thoir.

Na Teachtaí Aengus Ó Snodaigh, Donnchadh Ó Laoghaire, Shónagh Ní Raghallaigh agus Seán Ó Brádaigh a thug isteach,

12 *Bealtaine,* 2026

Comptroller and Auditor General (Due Diligence Complicity Audit) (Amendment) Bill 2026

BILL

(as initiated)

entitled

An Act to amend the Comptroller and Auditor General (Amendment) Act 1993 to require the Comptroller and Auditor General to conduct a due diligence review of the State's relations with Israel in line with the legal analysis and recommendations of the United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel on implementation of the Advisory Opinion of the International Court of Justice on the Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem.

Introduced by Deputies Aengus Ó Snodaigh, Donnchadh Ó Laoghaire, Shónagh Ní Raghallaigh and John Brady,

12*th May,* 2026

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