



DÁIL ÉIREANN

**AN BILLE UM LONNAÍOCHTAÍ DE CHUID IOSRAEL SA
CHRÍOCH PHALAISTÍNEACH FAOI FHORGHABHÁIL
(TOIRMEASC AR EARRAÍ A ALLMHAIRIÚ), 2026
ISRAELI SETTLEMENTS IN THE OCCUPIED PALESTINIAN
TERRITORY (PROHIBITION OF IMPORTATION OF GOODS)
BILL 2026**

**LEASUITHE TUARASCÁLA
REPORT AMENDMENTS**

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ISRAELI SETTLEMENTS IN THE OCCUPIED PALESTINIAN TERRITORY (PROHIBITION OF IMPORTATION OF GOODS) BILL 2026 —REPORT

Leasuithe Amendments

1. In page 3, between lines 24 and 25, to insert the following:

“ “illegal settlement” means any residential area, outpost, or economic zone established, supported, protected or otherwise administered by the State of Israel, in violation of international law, in the Occupied Palestinian Territory (including East Jerusalem) that was brought under Israeli administration since June 1967;”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

2. In page 4, between lines 4 and 5, to insert the following:

“ “settlement service” means a service provided in whole or in part within a postal code or relevant occupied territory to which this Act applies;”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

3. In page 4, line 14, to delete “may” and substitute “shall, within 3 months of the commencement of this section”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

4. In page 4, line 14, to delete “may” and substitute “shall”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

5. In page 4, after line 35, to insert the following:

“Agreements for importation of certain services

5. (1) An agreement for the reception by a person in the State of a service from a supplier established in a postal code to which this Act applies, where the place of supply of the service is the State, is void and unenforceable.

(2) A court shall not recognise—

(a) a judgment or order of the court of another state, or

(b) an award made by an arbitral tribunal under an arbitration agreement,

for the enforcement of an agreement to which *subsection (1)* applies, on the ground that enforcement of such an agreement is contrary to public policy.

(3) In this section—

(a) “service” and “supplier” have the meanings assigned to them by the Value-Added Tax Consolidation Act 2010, and

(b) the question whether the place of supply of the service is the State shall be determined in accordance with section 34(a) of that Act.”.

—Duncan Smith.

6. In page 5, line 2, to delete “originating” and substitute “produced in whole or in part”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

7. In page 5, line 2, to delete “a postal code” and substitute “an illegal settlement in a postal code”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

8. In page 5, line 2, after “code” to insert “or relevant occupied territory”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

9. In page 5, between lines 8 and 9, to insert the following:

“Prohibition of import of goods and technology

6. (1) Subject to *subsection (2)*, the importation of goods and technology originating in a postal code to which this Act applies is prohibited.

(2) It shall be prohibited to provide, directly or indirectly, financing or financial assistance as well as insurance and reinsurance related to the import of the goods or technology referred to in *subsection (1)*.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

10. In page 5, between lines 8 and 9, to insert the following:

“Prohibition of importation of goods originating in State of Israel

6. The importation of goods originating in any part of the State of Israel, where it is established that this part of the state is assisting in the maintenance of the illegal situation in the Occupied Palestinian Territory, shall be prohibited.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

11. In page 5, between lines 8 and 9, to insert the following:

“Prohibition of business dealings

6. It shall be prohibited—

- (a) to acquire any new, or extend any existing participation in ownership of, real estate located in postal codes to which this Act applies,
- (b) to acquire any new, or extend any existing participation in ownership or control of, entities in postal codes to which this Act applies; including the acquisition in full of such an entity or the acquisition of shares therein, and other securities of a participating nature of such an entity,
- (c) to grant or be part of any arrangement to grant any loan or credit or otherwise provide financing, including equity capital, to an entity in postal codes to which this Act applies or for the documented purpose of financing such an entity,
- (d) to create any joint venture with entities in postal codes to which this Act applies, and
- (e) to provide investment services directly related to the activities referred to in *paragraphs (a) to (d)*.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

12. In page 5, between lines 8 and 9, to insert the following:

“Prohibition of exports of goods and technology

6. It shall be prohibited to sell, supply, transfer or export goods or technology—

- (a) to any natural or legal person, entity or body in postal codes to which this Act applies, or
- (b) for use in postal codes to which this Act applies.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

13. In page 5, between lines 8 and 9, to insert the following:

“Prohibition of technical assistance and brokering relating to goods and technology

6. It shall be prohibited—

- (a) to provide, directly or indirectly, technical assistance or brokering services related to goods or technology, or related to the provision, manufacture, maintenance and use of such items to any natural or legal person, entity or body in postal codes to which this Act applies or for use in postal codes to which this Act applies, and
- (b) to provide technical assistance, or brokering, construction or engineering services directly relating to infrastructure in postal codes to which this Act applies, independently of the origin of the goods and technology.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

14. In page 5, between lines 8 and 9, to insert the following:

“Prohibition of dealing in transferable securities or money-market instruments issued by the State of Israel

6. It shall be prohibited to directly or indirectly purchase, sell, provide investment services for or assistance in the issuance of, or otherwise deal with transferable securities and money-market instruments issued by:
- (a) the State of Israel and its Government;
 - (b) the Central Bank of the State of Israel;
 - (c) a legal person, entity or body acting on behalf or at the direction of any entity referred to in *paragraphs (a) or (b)*.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

15. In page 5, between lines 8 and 9, to insert the following:

“Extraction of resources from relevant postal code or relevant occupied territory

6. (1) Subject to *subsection (2)* the extraction of resources from a postal code to which this Act applies, or a relevant occupied territory or its associated territorial waters is prohibited, as shall be any attempt to extract.
- (2) Subject to *subsection (1)* to assist a person in the extraction of resources from a postal code to which this Act applies, or a relevant occupied territory or its associated territorial waters is prohibited, as shall be any attempt to assist a person to extract.”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

16. In page 5, between lines 36 and 37, to insert the following:

“Prohibition on sale or offer for sale in State of certain services

7. (1) It shall be an offence to sell or offer for sale to a person in the State a service provided, or to be provided, in an illegal settlement in a postal code to which this Act applies.
- (2) A person who commits an offence under this section is liable—
- (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both,
 - (b) on conviction on indictment, to a fine not exceeding—
 - (i) €125,000, or
 - (ii) where the value of the service concerned, including the duty and tax payable on them, is greater than €250,000, three times that value,

or imprisonment for a term not exceeding 5 years or both.”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

17. In page 5, between lines 36 and 37, to insert the following:

“Prohibition on offer for sale in State of certain services

7. (1) It shall be an offence to offer for sale to a person in the State a service provided, or to be provided, in an illegal settlement in a postal code to which this Act applies.
- (2) A person who commits an offence under this section is liable—
- (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both,
- (b) on conviction on indictment, to a fine not exceeding—
- (i) €125,000, or
- (ii) where the value of the service concerned, including the duty and tax payable on them, is greater than €250,000, three times that value,
- or imprisonment for a term not exceeding 5 years or both.”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

18. In page 5, between lines 36 and 37, to insert the following:

“Prohibition of trade in State of certain services

7. (1) The sale or offer for sale to a person in the State of a service provided, or to be provided, in an illegal settlement in a postal code to which this Act applies shall constitute an offence.
- (2) “illegal settlement” in this section means any residential area, outpost, or economic zone established, supported, protected or otherwise administered by Israel, in violation of international law, in the Occupied Palestinian Territory (including East Jerusalem) that was brought under Israeli administration since June 1967.
- (3) A person who is guilty of an offence under *subsection (1)* is liable—
- (a) on summary conviction to a class A fine or to imprisonment for a term not exceeding 12 months or to both, and
- (b) on conviction on indictment to a fine not exceeding €250,000 or imprisonment for a term not exceeding 5 years or to both.
- (4) Where an offence referred to in *subsection (1)* has been committed by a body corporate and it is proved that the offence was committed with the consent or connivance, or was attributable to any wilful neglect, of a person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate, or a person purporting to act in that capacity, that person, as well as the

body corporate, is guilty of an offence and may be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

- (5) Where the affairs of a body corporate are managed by its members, *subsection (4)* applies in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director or manager of the body corporate.”.

—Sinéad Gibney.

19. In page 6, between lines 12 and 13, to insert the following:

“Penalties

8. (1) A person who has been found guilty of an offence under section 14 of the Customs Act 2015, shall, for the purposes of this Act, be liable—
- (a) on summary conviction to a class A fine or to imprisonment for a term not exceeding 12 months or to both, and
 - (b) on conviction on indictment to a fine not exceeding €250,000 or imprisonment for a term not exceeding 5 years or to both.
- (2) Where an offence referred to in *subsection (1)* has been committed by a body corporate and it is proved that the offence was committed with the consent or connivance, or was attributable to any wilful neglect, of a person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate, or a person purporting to act in that capacity, that person, as well as the body corporate, is guilty of an offence and may be proceeded against and punished as if he or she were guilty of the first-mentioned offence.
- (3) Where the affairs of a body corporate are managed by its members, *subsection (2)* applies in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director or manager of the body corporate.”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

20. In page 7, between lines 25 and 26, to insert the following:

“Annual report

11. The Minister shall, within the first six months of the year, lay before both Houses of the Oireachtas a report outlining the application of this Act, providing an update on—
- (a) how many successful actions were brought under section 14 of the Customs Act 2015 relating to the offences listed in this Act,
 - (b) how many attempted actions were undertaken,
 - (c) the monetary value of such attempted forms of trade,
 - (d) the persons engaged in such trade and/or the bodies corporate who have engaged in such trade, and

(e) any other matter the Minister considers relevant or necessary.”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

21. In page 7, between lines 25 and 26, to insert the following:

“Advertisement of prohibition

11. (1) The Minister for Finance shall ensure that the prohibition on trade in goods, or in services, and in the extraction of resources, with the postal codes to which this Act applies and to relevant occupied territories, is advertised on the website of the Department of Finance, and of the Revenue Commission, and wherever else he or she deems necessary.
- (2) The Minister for Foreign Affairs and Trade shall ensure that the prohibition on trade in goods, or in services, and in the extraction of resources, with the postal codes to which this Act applies and to relevant occupied territories, is advertised on the website of the Department of Foreign Affairs and Trade.”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

22. In page 7, between lines 30 and 31, to insert the following:

“Report on extending provisions of Act to entire State of Israel

12. The Minister shall, within 6 months of the passing of this Act, lay before both Houses of the Oireachtas a report on extending the provisions of this Act to the entire State of Israel.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

23. In page 7, between lines 30 and 31, to insert the following:

“Report on operation of Act

12. The Minister shall, within 6 months of the passing of this Act, lay before both Houses of the Oireachtas, a report on whether the provisions of this Act have been successful in achieving the aims of the Act as set out in its title, namely “to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory”, or whether the provisions of this Act need to be extended to the entire State of Israel.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

24. In page 7, between lines 30 and 31, to insert the following:

“Report on including prohibition of services and business dealings

12. The Minister shall, within 6 months of the passing of this Act, lay before both Houses of the Oireachtas a report on including services and business dealings in this Act.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

25. In page 7, between lines 30 and 31, to insert the following:

“Report on including prohibiting exports

12. The Minister shall, within 6 months of the passing of this Act, lay before both Houses of the Oireachtas a report on including prohibiting exports to the postal codes to which this Act applies.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

26. In page 7, between lines 30 and 31, to insert the following:

“Report on violations of human rights

12. The Minister shall, within 6 months of the passing of this Act, lay before both Houses of the Oireachtas a report on violation of human rights across the entire State of Israel.”.

—Richard Boyd Barrett, Ruth Coppinger, Paul Murphy.

27. In page 7, between lines 30 and 31, to insert the following:

“Application to occupied territories other than Israeli Settlements in the Occupied Palestinian Territories

12. (1) The Minister may, by order, designate a “relevant occupied territory” to which this Act applies, of a type other than Israeli Settlements in the Occupied Palestinian Territories.
- (2) In this Act, “relevant occupied territory” means a territory which is occupied within the meaning of the Fourth Geneva Convention, and which has been—
- (a) confirmed as such in a decision or advisory opinion of the International Court of Justice,
 - (b) confirmed as such in a decision of the International Criminal Court,
 - (c) confirmed as such in a decision of an international tribunal, or
 - (d) designated as such for the purposes of this Act in a regulation made by the Minister pursuant to *section 2*.
- (3) The Minister shall publish on the internet and maintain a list of all territories for the time being constituting a relevant occupied territory under this section.”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

28. In page 7, lines 32 and 33, to delete “Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026.” and substitute “Israeli Settlements in the Occupied Palestinian Territory (Restriction of Trade) Act 2026.”.

—Duncan Smith.

- 29.** In page 7, lines 32 and 33, to delete “Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026.” and substitute “Control of Economic Activity (Occupied Territories) Act 2026.”.

—Donnchadh Ó Laoghaire, Cathy Bennett.

- 30.** In page 7, line 34, to delete “This Act” and substitute “Subject to *subsection (4)**, this Act”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

*[*This is a reference to a subsection proposed to be inserted by amendment No. 32.]*

- 31.** In page 8, line 1, to delete “Section 7” and substitute “Subject to *subsection (4)**, *section 7*”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.

*[*This is a reference to a subsection proposed to be inserted by amendment No. 32.]*

- 32.** In page 8, after line 4, to insert the following:

“(4) This Act, except insofar as it is already in operation pursuant to an order or orders under *subsections (2) or (3)*, shall come into operation no later than 3 months after the date of its passing.”.

—Donnchadh Ó Laoghaire, Cathy Bennett, Duncan Smith, Sinéad Gibney,
Richard Boyd Barrett, Roderic O’Gorman.