



**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**

Meabhrán Mínitheach
Explanatory Memorandum



**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**

EXPLANATORY MEMORANDUM

Purpose of the Bill

The Bill will prohibit the import of goods from, or originating in, Israeli settlements in the occupied Palestinian territory. Such a statutory prohibition will engage the relevant provisions of the Customs Act 2015. Once the Bill is enacted and commenced, the import of settlement goods will be an offence under section 14 of that Act and the provisions of that Act concerning search, seizure and forfeiture apply in respect of settlement goods.

Main provisions of the Bill

Long Title of the Bill

The Long Title sets out the purpose of the Bill as being to give effect to the State's international legal obligations with respect to trade with the Israeli settlements in the occupied Palestinian territory, as identified by the International Court of Justice in its 2024 Advisory Opinion; and to do so via amendment of the Customs Act 2015.

Section 1: Definitions

Section 1 is a standard provision setting out the relevant definitions in the Bill.

Section 2: Regulations and Orders

Section 2 is a standard provision providing for regulations and orders made, other than an order under subsection (2) or (3) of section 12, to be laid before each House of the Oireachtas.

Sections 3 and 4: Proscription of Listed Post Codes

Section 3 empowers the Minister for Foreign Affairs and Trade, following consultation with the Minister for Finance, to proscribe by order certain postal codes that are in the occupied Palestinian territory (including East Jerusalem), and that have been brought under Israeli administration since June 1967, as well as certain postal codes that are partly in the occupied Palestinian territory (including East Jerusalem).

These postal codes are already set out under a technical arrangement concluded between the EU and the Government of Israel, for the purposes of ensuring that importers are aware of which locations are either i) automatically not eligible for preferential tariff treatment under the EU-

Israel Association Agreement, or ii) require further checks as to their eligibility.

As the postal codes listed under the EU-Israel Technical Arrangement are periodically updated, section 4 allows the Minister for Foreign Affairs and Trade, following consultation with the Minister for Finance, to amend or replace the list of proscribed postal codes.

Sections 5, 6 & 7: Prohibition of Importation & Exemptions

Section 5 prohibits the importation of goods originating in postal codes proscribed by order of the Minister for Foreign Affairs and Trade.

Any such importation will thereby become an offence under section 14 of the Customs Act 2015.

A standard exemption is provided for those goods of a non-commercial nature that form part of a person's personal luggage and are intended for his/her personal consumption or use.

An additional exemption is provided in section 6 in order to address imports from those postal codes that are partly in the occupied Palestinian territory (including East Jerusalem). An importer from one of these postal codes can apply to the Revenue Commissioners for an exemption if their goods originate in the Israeli part of the listed postal code. Before issuing such an exemption, the Revenue Commissioners will make enquires (via the European Commission, or if necessary via another body such as the Embassy of Ireland in Tel Aviv) to ascertain the precise origin of the goods. It should be noted that such postal codes are already checked by the European Commission in the context of deciding whether preferential tariffs can be applied under the terms of the EU-Israel Association Agreement.

To facilitate the implementation of the process set out above, Section 7 sets out the amendments to be made to section 45 of the Customs Act 2015 to allow for the importer to be notified of the decision of the Revenue Commissioners, and to provide the importer with the right to appeal.

Section 8: Information Sharing

Section 8 provides for any necessary and proportionate exchange of data that may be required between relevant Government departments and agencies.

Section 9: Processing of personal data and special categories of personal data

Section 9 is a standard provision setting out how the Minister may process personal data in accordance with applicable data protection laws and regulations.

Section 10: Regulations for purposes of data protection

Section 10 empowers the Minister to prescribe regulations for the purposes of data protection.

Section 11: Expenses

Section 11 is a standard provision specifying how the expenses incurred by the Minister in the administration of this Act shall be dealt with.

Section 12: Short title and commencement

Section 12 is a standard provision specifying the short title and commencement of the Bill.

*An Roinn Gnóthaí Eachtracha agus Trádála,
Bealtaine, 2026.*