Seirbhís Leabharlainne 7 Taighde
Library & Research Service

Bill Digest

Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026

11 June 2026

Bill Digest: Bill No. 57 of 2026

Abstract

The central purpose of the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026 (the 'Bill') is to provide for compliance by the State with its international law obligation, as identified by the International Court of Justice (ICJ) in its Advisory Opinion of 19 July 2024, to take steps to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory (OPT); and for that purpose to prohibit the importation of goods originating in certain Israeli settlements in the OPT. This *Bill Digest* includes an examination of the Bill's principal provisions and the extent to which the pre-legislative scrutiny recommendations made by the Oireachtas Joint Committee on Foreign Affairs and Trade are addressed in the Bill. The Oireachtas Library & Research Service (L&RS) has also published a *Policy and Legislative Briefing Paper* on the Bill, which serves as a complement to this *Bill Digest* and provides an overview of the policy and legal context underlying the Bill.

Tithe an Oireachtais
Houses of the Oireachtas

Library & Research Service

Email: library.and.research@oireachtas.ie

This L&RS publication may be cited as:

Oireachtas Library & Research Service, 2026. Bill Digest: Bill No. 57 of 2026, Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026

Legal Disclaimer

No liability is accepted to any person arising out of any reliance on the contents of this paper. Nothing herein constitutes professional advice of any kind. This document contains a general summary of developments and is not complete or definitive. It has been prepared for distribution to Members to aid them in their parliamentary duties. Some papers, such as a Bill Digest, are prepared at very short notice: they are produced in the time available between the publication of a Bill and its scheduling for second stage debate. Authors are available to discuss the contents of these papers with Members and their staff but not with members of the general public.

© Houses of the Oireachtas 2026

Contact

Houses of the Oireachtas
Leinster House
Kildare Street
Dublin 2
D02 XR20

Tel: +353 (0)1 6183000
Twitter/X: @OireachtasNews

www.oireachtas.ie



Executive Summary

The Government initiated the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026 (the 'Bill') on 29 May 2026, having approved the Bill's text on 26 May 2026. The Government also published an Explanatory Memorandum and Regulatory Impact Analysis (RIA) for the Bill on 29 May 2026. The Bill is scheduled for Second Stage debate in Dáil Éireann on 10 June 2026. The Government has indicated that it will seek to enact the Bill by the Summer 2026 recess. The Bill's core purpose is to provide for compliance by the State with its international law obligation, as identified by the International Court of Justice (ICJ) in its Advisory Opinion of 19 July 2024, to take steps to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory (OPT), including East Jerusalem. For that purpose, the Bill proposes to make it an offence under section 14 of the *Customs Act 2015*, as amended, to import goods into the State that originated in certain Israeli settlements in the OPT.

The ICJ's 2024 Advisory Opinion (the 'Advisory Opinion') found that Israel's continued presence in the OPT and the Israeli settlements in the OPT are unlawful under international law. Its findings suggest that the settlements pose a threat to the practical realisation of a Palestinian State and a two-State solution to the conflict. As of 31 October 2024, there were approximately 737,332 Israeli settlers in the West Bank, including East Jerusalem (OHCHR, 2025). In August 2025, the Israeli government approved a plan to construct 3,400 houses in the so-called E1 area in the West Bank which, if implemented, would effectively divide the West Bank in two and cut it off from East Jerusalem. In February 2026, the Israeli government approved a process allowing for the registration of land in the West Bank as 'state property'. On 6 June 2026, the UN Office for the Coordination of Humanitarian Affairs (OCHA) reported that:

> "*Across the West Bank, including East Jerusalem, Israeli forces' operations, movement restrictions, demolitions and settler violence continue to drive humanitarian needs and generate displacement, while disrupting Palestinians' access to housing, livelihoods and essential services*."

Given that the EU has exclusive competence in the area of trade, the RIA indicates that the optimal policy response to the Advisory Opinion would be an appropriate adjustment of the EU's trading relations with Israel to ensure that all agreements between the EU and Israel are compliant with international law. However, this has not been possible to date due to the opposition of certain EU Member States. The Government has indicated that, pending an appropriate unified EU response to the Advisory Opinion, it will advance its own legislation on the matter. The Programme for Government 2025, Securing Ireland's Future, includes a commitment to progress legislation prohibiting goods from the OPT, following the Advisory Opinion. The Government published the General Scheme of the Bill on 25 June 2025 and referred it to the Oireachtas Joint Committee on Foreign Affairs and Trade (the 'Committee') for pre-legislative scrutiny (PLS) on the same day. A key issue that arose during PLS and more broadly in the debates surrounding the proposed legislation is whether it should also include a prohibition on trade in services with the Israeli settlements in the OPT. In its PLS Report (July

2025), the Committee strongly recommends that it should. The Bill, as initiated, does not include a ban on trade in services with the Israeli settlements in the OPT.

As indicated above, the Bill proposes to make it an offence under section 14 of the *Customs Act 2015* to import goods that originated in certain Israeli settlements in the OPT. Under the EU-Israel Association Agreement (2000), which provides the legal basis for the EU's relations with Israel, goods and services originating from Israel are afforded preferential access to EU markets with reduced tariffs. However, goods originating from Israeli settlements in the OPT are not entitled to preferential tariff treatment because the EU considers these settlements to be illegal under international law. Under a 'Technical Arrangement' between the EU and Israel, which has been in operation since February 2005, customs authorities in EU Member States are required to refuse preferential treatment for goods whose proof of origin documentation indicates that they originated in an Israeli settlement in the OPT. To enable customs authorities to implement this requirement, the European Commission publishes a list, which it periodically updates, identifying the names and postal codes of areas which it considers to have been unlawfully occupied by Israel since 1967. Customs authorities in individual EU Member States can then check whether the postal codes appearing on Israeli proofs of origin correspond to any of the postal codes appearing in the Commission's list. It is proposed that the customs authorities in Ireland use the same list for the purpose of implementing the proposed ban on imported goods from certain Israeli settlements in the OPT under the Bill.

In terms of the Bill's potential economic impact, figures available on the Central Statistics Office (CSO) website indicate that the value of goods imported to Ireland from the OPT amounted to €214,204.50 in 2024 and €682,337 in 2025, with vegetables and fruit comprising the majority of these imports in both years. In addition, the RIA states that the Bill's enactment "…may lead to responses from certain third countries – notably Israel and the United States – with a potential impact on political engagement and a potentially significant adverse impact on Irish economic interests and operators."

As regards other potential implications of the proposed legislation, should the European Commission or another EU Member State consider that the Bill, if enacted, gives rise to an infringement of the EU's common commercial policy, Ireland could be subject to infringement proceedings. In such a scenario, it is anticipated that Ireland would seek to justify taking unilateral action in an area of exclusive EU competence based on the public policy exception contained in Article 24(2) of the Regulation (EU) 2015/478 of 11 March 2015 (the 'Basic Import Regulation').

It should be noted that the Oireachtas Library & Research Service (L&RS) has already published a *Policy and Legislative Briefing Paper* for the Bill, which serves as a complement to this *Bill Digest*. This *L&RS Briefing Paper* also discusses the implementation and implications of the legislative proposals and provides a more comprehensive overview of the policy and legal context underlying the Bill. It also incorporates a discussion of some of the arguments that have been made both for and against the inclusion in the Bill of a ban on trade in services with the Israeli settlements in the OPT.

The *L&RS Briefing Paper* also incorporates a more extensive discussion of the situation in Gaza since 7 October 2023. The ICJ's Advisory Opinion of 19 July 2024 does not examine Israel's

military operation in the Gaza Strip since 7 October 2023 as it is beyond the scope of the initial request for an Advisory Opinion, which the UN General Assembly submitted to the ICJ on 30 December 2022. Israel's military operation was initiated in response to armed attacks against Israel by Hamas' armed wing and other Palestinian armed groups, which resulted in over 1,200 deaths and the abduction of at least 251 people to Gaza. According to Israel's Foreign Affairs Ministry, between 7 October 2023 and 8 June 2026, 956 Israel Defense Force soldiers were killed in Israel's armed conflict with Hamas (including during the 7 October 2023 attacks and in subsequent Israeli military operations in Gaza and Lebanon). According to the Gaza Ministry of Health (MoH), as reported by OCHA, between 7 October 2023 and 3 June 2026, 72,945 Palestinians were killed and 173,011 were injured in Gaza. Relying on MoH figures, OCHA also reported that as of 3 June 2026,936 Palestinians had been killed and 2,903 had been injured in Gaza since a ceasefire agreement was announced on 10 October 2025. On 25 May 2026, OCHA reiterated that the humanitarian situation in Gaza was still critical with many displaced families living in overcrowded tents, schools or damaged structures that are exposed to ongoing strikes and a proliferation of rodents. OCHA added that insecurity and access constraints are disrupting some humanitarian activities, with significant access impediments reported in areas where Israeli authorities require humanitarian teams to coordinate their movements with them.

An Independent International Commission of Inquiry on the OPT and Israel (UNCOI), established by the UN Human Rights Council (UNHRC), found reasonable grounds to conclude that, in conducting the 7 October attacks, members of Hamas' military wing and certain other Palestinian armed groups committed war crimes and grave violations of international humanitarian law (IHL). The UNCOI also found reasonable grounds to conclude that, in conducting their military offensive in Gaza since 7 October 2023, Israeli security forces committed war crimes and crimes against humanity; and that "…the State of Israel bears responsibility for the failure to prevent genocide, the commission of genocide and the failure to punish genocide against the Palestinians in the Gaza Strip." Israel rejects these accusations (see also here). In December 2023, South Africa instituted proceedings against Israel before the ICJ concerning alleged violations by Israel of its obligations under the Genocide Convention. It will likely take the ICJ several years to issue a judgment. In the interim, in 2024 the ICJ indicated provisional measures requiring Israel, in relation to Palestinians in Gaza, to take all measures within its power to prevent the commission of all acts that could amount to genocide. According to the UNCOI, the ICJ's Order effectively triggered the obligation of all States under international law to act to prevent genocide in Gaza.

Contents

Executive Summary 1

Glossary and abbreviations 6

Introduction 8

Purpose of the proposed legislation 10

Background: Policy and legal context* 11

The Technical Arrangement 16

Regulatory Impact Analysis (RIA) 18

Public consultation on the General Scheme 20

Legislative proposal 21

Purpose of the Bill 21

Principal provisions of the Bill 21

Section 1: Definitions 22

Section 2: Regulations and orders 23

Sections 3 and 4: Designation of certain postal codes and amendment of the definition of 'Notice to importers' 23

Section 5(1): Prohibition of importation of certain goods 24

Sections 5(2), 6 and 7: Exemptions 25

Sections 8, 9 and 10: Information sharing, data processing and data protection 27

Section 11: Expenses 29

Section 12: Short title and commencement 29

Implementation and implications of the legislative proposals 30

Practical implementation and enforcement of a ban on imported goods originating in the Israeli settlements in the OPT 30

Potential economic impact of the legislative proposals 32

Legal basis for the legislative proposals under EU law 34

Potential contribution of the proposed legislation to a rules-based international legal order and two-State solution 35

Pre-legislative scrutiny 36

Overview of pre-legislative scrutiny (PLS) 36

Table summary of PLS recommendations 36

Appendix 1: Response provided by DFAT to the PLS Recommendations 41

Glossary and abbreviations

Table 1 Glossary and abbreviations

Term	Meaning
Association Agreement/EU-Israel Association Agreement	Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, on the one part, and the State of Israel, on the other part (2000)
Committee	Oireachtas Joint Committee on Foreign Affairs and Trade
CSO	Central Statistics Office
DFAT	Department of Foreign Affairs and Trade
DPC	Data Protection Commission
Fourth Geneva Convention	Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 12 August 1949
GDPR	Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC
Hague Regulations of 1907	Convention (IV) respecting the Laws and Customs of War on Land and its Annex: Regulations concerning the Laws and Customs of War on Land. The Hague, 18 October 1907
ICJ	International Court of Justice
IDF	Israel Defense Forces
IHL	International Humanitarian Law
Minister	Minister for Foreign Affairs and Trade
MoH	Ministry of Health in Gaza
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
OHCHR	United Nations Office of the High Commissioner for Human Rights

Term	Meaning
OPT	Occupied Palestinian Territory
RIA	Regulatory Impact Analysis
TFEU	Treaty on the Functioning of the European Union
UNCOI	Independent International Commission of Inquiry on the occupied Palestinian territory, including East Jerusalem, and Israel established on 27 May 2021 by the United Nations Human Rights Council
UNGA	United Nations General Assembly
UNHRC	United Nations Human Rights Council
UNSC	United Nations Security Council
UNSG	United Nations Secretary General
2015 Act	Customs Act 2015
2018 Act	Data Protection Act 2018

Source: Oireachtas Library & Research Service (L&RS) (2026)

Introduction

The Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026 (the 'Bill') was initiated on 29 May 2026 and is scheduled for Second Stage debate on 10 June 2026 in Dáil Éireann. The Government published an Explanatory Memorandum and Regulatory Impact Analysis (RIA) for the Bill on 29 May 2026. The Government approved the text of the Bill on 26 May 2026. On the same day, the Minister for Foreign Affairs and Trade, Helen McEntee T.D. (the 'Minister'), stated:

> "*The Bill will positively contribute towards Ireland's compliance with its international legal obligations as identified in the 2024 ICJ [International Court of Justice] Advisory Opinion, including that states should take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the occupied Palestinian territory...While we are moving ahead at the national level, it remains the Government's preference that collective action would be taken at EU level. This will have greater impact and I will continue to actively pursue this, alongside wider actions at the United Nations and elsewhere, in cooperation with regional and like-minded partners in support of the two-State solution*"[1]

The Government has indicated that it will seek to enact the Bill by the Summer 2026 recess.[2] The Programme for Government 2025, Securing Ireland's Future, includes a commitment to progress legislation prohibiting goods from Occupied Palestinian Territories (OPT), following the July 2024 Advisory Opinion of the International Court of Justice (the 'ICJ's 2024 Advisory Opinion').[3] The Government published the General Scheme of the Bill on 25 June 2025 and referred it to the Oireachtas Joint Committee on Foreign Affairs and Trade (the 'Committee') for pre-legislative scrutiny (PLS) on the same day. A key issue that arose during PLS and more broadly in the debates surrounding the proposed legislation is whether it should also include a prohibition on trade in services with the Israeli settlements in the OPT. In its PLS Report (July 2025), the Committee strongly recommends that it should. The Bill as initiated does not include a ban on trade in services with the Israeli settlements in the OPT.

As indicated above, the Bill proposes to ban the importation of goods from certain Israeli settlements in the OPT. Under the EU-Israel Association Agreement 2000 (the 'Association Agreement'),[4] goods and services originating from Israel are afforded preferential access to EU markets with reduced tariffs. However, goods originating from Israeli settlements in the OPT

---

[1] Department of Foreign Affairs and Trade (DFAT), 'Minister McEntee welcomes Government approval of text of the Israeli Settlements (Prohibition of Importation of Goods) Bill 2026' (26 May 2026) available here, accessed 4 June 2026.

[2] Ibid.

[3] Programme for Government 2025, 'Securing Ireland's Future', p. 140, available here, accessed 8 June 2026.

[4] The full title is the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, OJ L 147, 21 June 2000, p. 3–178, available here, accessed 7 June 2026 [hereinafter referred to as the 'EU-Israel Association Agreement'].

are not entitled to preferential tariff treatment.[5] Under a Technical Arrangement between the EU and Israel (the 'Technical Arrangement'), which has been in operation since February 2005, customs authorities in EU Member States are required to refuse preferential treatment for goods whose proof of origin documentation "indicates that the production conferring originating status has taken place in a location within the territories brought under Israeli administration since June 1967".[6] To enable customs authorities to implement this requirement, the European Commission publishes a list, which it periodically updates, identifying the names and postal codes of areas which it considers to have been unlawfully occupied by Israel since 1967.[7] Customs authorities in individual EU Member States can then check whether the postal codes appearing on Israeli proofs of origin for goods seeking entry to the EU correspond to any of the postal codes appearing in the Commission's list.[8] As discussed in more detail later in this *Digest*, it is proposed that the customs authorities in Ireland use the same list for the purpose of implementing the proposed ban on imported goods from certain Israeli settlements in the OPT under the Bill.

This *Bill Digest* provides some concise background information regarding the policy and legal context underlying the Bill, outlines the various policy options considered in the RIA, and explains the operation of the existing Technical Arrangement between the EU and Israel referred to above. The *Bill Digest* then proceeds to examine the Bill's principal provisions before considering the implementation of the Bill and some of its potential implications. Finally, the *Bill Digest* examines the extent to which the Committee's PLS recommendations are addressed in the Bill.

It should be noted that the Oireachtas Library & Research Service (L&RS) has already published a *Policy and Legislative Briefing Paper* for the Bill, which serves as a complement to this *Bill Digest*.[9] This *L&RS Briefing Paper* also discusses the implementation and implications of the legislative proposals and provides a more comprehensive overview of the policy and legal context underlying the Bill. It also incorporates a discussion of some of the arguments that have been made both for and against the inclusion in the Bill of a ban on trade in services with the Israeli settlements in the OPT.

---

[5] European Commission, 'Notice to importers — Imports from Israel into the EU', in Official Journal of the EU, 'Information and Notices', OJ No. C 232, Vol. 55, 3 August 2012, p. 5, available here, accessed 7 June 2026.

[6] Ibid.

[7] European Commission, 'EU-Israel Technical Arrangement', available here, accessed 7 June 2026.

[8] Ibid.

[9] See: Oireachtas Library & Research Service (L&RS), 'L&RS Policy and Legislative Briefing Paper: Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026' (L&RS, 5 June 2026) available here, accessed 7 June 2026 [hereinafter referred to as '*L&RS Policy and Legislative Briefing Paper on the Bill*'].

Purpose of the proposed legislation

The Bill's core purpose, as set out in its long title, is to provide for compliance by the State with its international law obligation, as identified by the ICJ in its Advisory Opinion of 19 July 2024, to take steps to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the OPT, including East Jerusalem. For that purpose, the Bill proposes to make it an offence under section 14 of the *Customs Act 2015*, as amended, (the '2015 Act') to import goods into the State that originated in certain Israeli settlements in the OPT, including East Jerusalem.[10]

[10] DFAT, 'Minister McEntee welcomes Government approval of text of the Israeli Settlements (Prohibition of Importation of Goods) Bill 2026' (26 May 2026) available here, accessed 4 June 2026.

Background: Policy and legal context*

* The background section in this *Bill Digest* provides a very brief overview of the background to the Bill. For a more comprehensive discussion of the relevant policy and legal context, see:

L&RS, '*L&RS Policy and Legislative Briefing Paper: Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026*' (L&RS, 5 June 2026).

The *L&RS Policy and Legislative Briefing Paper*:

- provides historical information regarding Israel's occupation of Palestinian territory;
- outlines Israel's international law obligations concerning the OPT and its inhabitants;
- outlines key elements of the ICJ's 2024 Advisory Opinion, including the legal consequences of Israel's policies and practices in the OPT for third States;
- discusses Israel's military offensive in Gaza since 7 October 2023 in response to the armed attacks by Hamas and certain other Palestinian armed groups, and its legal consequences for third States, including Ireland;
- examines the obstacle that Israeli settlements pose to a potential two-State solution;
- discusses the Government's approach to implementing Ireland's international law obligations, as set out in the ICJ's 2024 Advisory Opinion;
- outlines actions taken by the EU and EU Member States since 7 October 2023 in response to developments in the OPT and following the ICJ's 2024 Advisory Opinion;
- discusses legal arguments concerning whether domestic bans on trade in goods and services with the Israeli settlements in the OPT are compatible with EU law;
- examines the practical implementation and enforcement of a domestic ban on trade in goods and a domestic ban on trade in services with the Israeli settlements; and
- discusses the Bill's potential impact, if enacted, on Ireland's international reputation, Ireland's trade and investment relationship with the US, the upholding of international law and an international rules-based order, and the pursuit of a peaceful resolution to the conflict.

On 30 December 2022, the United Nations General Assembly (UNGA) requested the ICJ to provide an Advisory Opinion, taking into account relevant rules of international law, on the following questions:

> *"[18.] (a) What are the legal consequences arising from the ongoing violation by Israel of the right of the Palestinian people to self-determination, from its prolonged occupation,*

settlement and annexation of the Palestinian territory occupied since 1967, including measures aimed at altering the demographic composition, character and status of the Holy City of Jerusalem, and from its adoption of related discriminatory legislation and measures?

(b) How do the policies and practices of Israel referred to in paragraph 18 (a) above affect the legal status of the occupation, and what are the legal consequences that arise for all States and the United Nations from this status?"[11]

On 19 July 2024, the ICJ issued an Advisory Opinion concerning the legal consequences arising from Israel's policies and practices in the OPT.[12] The ICJ found that:

"*...Israel's settlement policy, its acts of annexation, and its related discriminatory legislation and measures are in breach of international law.*
...[Israeli] policies and practices have brought about changes in the physical character, legal status, demographic composition and territorial integrity of the Occupied Palestinian Territory, particularly the West Bank and East Jerusalem. These changes manifest an intention to create a permanent and irreversible Israeli presence in the Occupied Palestinian Territory. ...The sustained abuse by Israel of its position as an occupying Power ... violates fundamental principles of international law and renders Israel's presence in the Occupied Palestinian Territory unlawful."[13]

The ICJ also found that Israel's unlawful policies and acts in the OPT give rise to specific legal consequences for third States, including Ireland. It found that while it is for the UNGA and United Nations Security Council (UNSC) to pronounce on the modalities necessary to end Israel's illegal presence in the OPT and ensure the realisation of the Palestinian people's right to self-determination, all States must co-operate with the United Nations (UN) to give effect to these modalities.[14] It determined that third States have obligations under international law:

a) not to recognise any changes in the physical character or demographic composition, institutional structure or status of the OPT, including East Jerusalem, except as agreed by the parties through negotiations;

b) not to recognise as legal the situation arising from Israel's unlawful presence in the OPT or render aid or assistance in maintaining it;

c) to ensure, whilst respecting international law, that any impediment resulting from Israel's illegal presence in the OPT to the Palestinian people's exercise of their right to self-determination is ended;

---

[11] UNGA Resolution 77/247 (9 January 2023) UN Doc A/Res/77/247, operative para. 18, accessed 8 June 2026.
[12] *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem* (ICJ Advisory Opinion, 19 July 2024) available here, accessed 8 June 2026 [hereinafter 'ICJ Advisory Opinion 2024'].
[13] ICJ Advisory Opinion 2024, paras. 230, 252 and 261.
[14] ICJ Advisory Opinion 2024, para. 275.

d) to ensure, whilst respecting international law, Israel's compliance with the Fourth Geneva Convention (where the third State is a State party to that Convention); and

e) to distinguish in their dealings with Israel between the territory of the State of Israel and the OPT.[15]

The ICJ (para. 278) determined that the latter obligation **requires all UN Member States to**:

- abstain from treaty relations with Israel in all cases in which it purports to act on behalf of the OPT or a part thereof on matters concerning the OPT or a part thereof;
- abstain from entering into economic or trade dealings with Israel concerning the OPT or parts thereof, which may entrench Israel's unlawful presence in the territory;
- abstain, in the establishment and maintenance of diplomatic missions in Israel, from any recognition of Israel's illegal presence in the OPT; and
- take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the OPT.

On 18 September 2024, the UNGA adopted Resolution ES-10/24, which Ireland co-sponsored and voted for.[16] Amongst other things, it calls upon all States to comply with their obligations under international law, as reflected in the Advisory Opinion, including their obligation:

> "*... [in] their diplomatic, political, legal, military, economic, commercial and financial dealings with Israel, to distinguish between Israel and the Palestinian territory occupied since 1967, including by:*
> *... (iv) Taking steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory, including with regard to the settlements and their associated regime;...*"[17]

The Office of the UN High Commissioner for Human Rights (OHCHR) estimates that, as of 31 October 2024, the number of Israeli settlers in the West Bank, including East Jerusalem, was 737,332.[18] In August 2025, the Israeli Higher Planning Committee approved the construction of 3,400 houses in the so-called E1 area. This project, if implemented, would effectively divide the West Bank in two and cut it off from East Jerusalem.[19] According to the UN Secretary General the advancement of this project poses an "existential threat to the two-State solution".[20] On 6 June 2026, the UN Office for the Coordination of Humanitarian Affairs (OCHA) reported that:

---

[15] ICJ Advisory Opinion 2024, paras. 278 and 279.
[16] 124 UN Member States voted in favour of it, 14 voted against, and 43 abstained.
[17] UNGA Resolution ES-10/24 (19 September 2024) UN Doc A/RES/ES-10/24, operative para. 4(d)(iv).
[18] OHCHR, 'State of Palestine | *period from 1 November 2023 to 31 October 2024*' (March 2025) available here, accessed 8 June 2026.
[19] Tom McArthur and Jon Donnison, 'Israeli settlement plans will 'bury' idea of Palestinian state, minister says' (*BBC News*, 14 August 2025) available here, accessed 8 June 2026.
[20] 'Secretary-General warns settlement plan in E1 area of the occupied West Bank threatens two-State solution' (UN Question of Palestine, 20 August 2025) available here, accessed 8 June 2026.

> "*Across the West Bank, including East Jerusalem, Israeli forces' operations, movement restrictions, demolitions and settler violence continue to drive humanitarian needs and generate displacement, while disrupting Palestinians' access to housing, livelihoods and essential services*."[21]

Given the date of the UNGA's request for an Advisory Opinion (30 December 2022) and the manner in which it was formulated, the ICJ's 2024 Advisory Opinion does not examine the armed attacks against Israel on 7 October 2023 or Israel's military response to those attacks in the Gaza Strip.[22] On 7 October 2023, members of Hamas' armed wing and other Palestinian armed groups carried out a coordinated attack on civilians and military targets in southern Israel.[23] Over 1,200 individuals were killed and at least 251 people were abducted to Gaza. On 27 January 2026, *The Washington Post* reported that of the 251 hostages, 166 had been freed (including eight (8) rescued hostages) and the remains of the remaining 85 deceased hostages had been returned to Israel.[24] As of 8 June 2026, Israel's Ministry of Foreign Affairs reported that 956 Israel Defense Forces (IDF) soldiers had been killed since the beginning of Israel's 'Swords of Iron' conflict with Hamas on 7 October 2023.[25] An Independent International Commission of Inquiry on the OPT and Israel (UNCOI), established by the UN Human Rights Council (UNHRC), found reasonable grounds to conclude[26] that, in conducting the 7 October attacks, members of Hamas' military wing and certain other Palestinian armed groups committed war crimes and grave violations of international humanitarian law (IHL).[27] It also found reasonable grounds to conclude that members of these groups and certain individuals from Gaza in civilian clothing who were taking part in hostilities on 7 October 2023 perpetrated serious violations and abuses of international human rights law.[28]

In response to the 7 October 2023 attacks by Hamas and certain other Palestinian armed groups, Israel launched a major military offensive in the Gaza Strip, encompassing airstrikes

---

[21] OCHA, 'Humanitarian Situation Report' (6 June 2026) available here, accessed 7 June 2026.
[22] ICJ Advisory Opinion 2024, para. 81.
[23] The UNCOI concluded on reasonable grounds that they were accompanied by approximately 1,000 individuals from Gaza in civilian clothing who were not members of any Palestinian armed group and who directly participated in the hostilities. UNCOI, 'Detailed findings on attacks carried out on and after 7 October 2023 in Israel' (10 June 2024) UN Doc A/HRC/56/CRP.3, paras. 20, 250, see here, accessed 8 June 2026 [hereinafter 'UN Doc A/HRC/56/CRP.3'].
[24] Victoria Bisset and others, ''Hamas took 251 hostages from Israel into Gaza. What happened to them?' (*The Washington Post,* 27 January 2026) available here, accessed 8 June 2026.
[25] Israeli MoFA, 'Swords of Iron: IDF Casualties' (last updated 8 June 2026) available here, accessed 8 June 2026. This includes Israeli soldiers killed during the 7 October 2023 attacks and 472 soldiers killed in Gaza since the beginning of Israel's ground operations there on 27 October 2023. It also lists Israeli soldiers killed in Lebanon.
[26] The UNCOI uses the 'reasonable grounds" to conclude/believe standard of proof in assessing factual findings and reaching conclusions. This standard of proof has been used by some other UN commissions of inquiry and is lower than the 'beyond a reasonable doubt' standard used in criminal proceedings in Ireland. See: OHCHR, 'Commissions of Inquiry and Fact-Finding Missions on International Human Rights and Humanitarian Law: Guidance and Practice' (2015) pp. 62-63, available here, accessed 8 June 2026.
[27] UN Doc A/HRC/56/CRP.3, paras. 278-308.
[28] UN Doc A/HRC/56/CRP.3, para. 306.

and ground operations. According to the Gaza Ministry of Health (MoH), as reported by OCHA, between 7 October 2023 and 3 June 2026, 72,945 Palestinians were killed and 173,011 were injured in Gaza.[29] Relying on MoH figures, OCHA also reported that as of 3 June 2026,936 Palestinians had been killed and 2,903 had been injured in Gaza since a ceasefire agreement was announced on 10 October 2025.[30] The UNCOI found reasonable grounds to conclude that, in conducting their military offensive in Gaza since 7 October 2023, Israeli security forces committed war crimes and crimes against humanity;[31] and that Israeli authorities and Israeli security forces had committed the *actus reus* (guilty act) of genocide with genocidal intent against Palestinians in the Gaza Strip.[32] The UNCOI concluded:

> *"…that the State of Israel bears responsibility for the failure to prevent genocide, the commission of genocide and the failure to punish genocide against the Palestinians in the Gaza Strip."*[33]

Israel rejects these accusations.[34] In December 2023, South Africa instituted proceedings against Israel before the ICJ concerning alleged violations by Israel of its obligations under the Genocide Convention.[35] It will likely take the ICJ several years to issue a judgment. In the interim, in 2024 the ICJ indicated provisional measures requiring Israel, in relation to Palestinians in Gaza, to take all measures within its power to prevent the commission of all acts that could amount to genocide.[36] According to the UNCOI and a number of international

---

[29] OCHA, 'Reported Impact Snapshot – Gaza Strip 3 June 2026' (5 June 2026) available here, accessed 8 June 2026.

[30] OCHA, 'Humanitarian Situation Report' (5 June 2026) available here, accessed 7 June 2026.

[31] These acts included: using heavy unguided munitions with a wide margin of error in densely populated residential areas; attacks on healthcare facilities, healthcare workers, humanitarian workers and journalists; imposing a blockade on humanitarian aid entering Gaza; and targeting Palestinians in residences, hospitals, shelters (including schools and religious sites), designated safe zones, and along evacuation routes. See, e.g., UNCOI, 'Legal analysis of the conduct of Israel in Gaza pursuant to the Convention on the Prevention and Punishment of the Crime of Genocide' (16 September 2025) UN Doc A/HRC/60/CRP.3, para. 3, available here [hereinafter 'UN Doc A/HRC/60/CRP.3']; UNCOI, 'Detailed findings on the military operations and attacks carried out in the Occupied Palestinian Territory from 7 October to 31 December 2023*' (10 June 2024) UN Doc A/HRC/56/CRP.4. [Both accessed 7 June 2026].

[32] UN Doc A/HRC/60/CRP.3, paras. 252 and 254.

[33] UN Doc A/HRC/60/CRP.3, para. 255.

[34] 'Israel categorically rejects the libelous rant published today by the Commission of Inquiry' (Israel Press Release, 16 September 2025) available here; UN News, 'War against Hamas in Gaza is act of self-defence, Israel tells world court' (12 January 2024) available here [both accessed 7 June 2026].

[35] As of the date of writing, the ICJ has yet to issue a judgment in these proceedings. This *Bill Digest* does not pre-empt this judgment or make its own subjective determination concerning whether Israel has violated its obligations under the Genocide Convention in relation to Palestinians in Gaza since October 2023.

[36] ICJ, Application of the Genocide Convention in the Gaza Strip (*South Africa v. Israel*) Request for the Indication of Provisional Measures, Order of 26 January 2024, paras 78-81, available here, accessed 7 June 2026 [hereinafter 'ICJ Provisional Measures Order January 2024'].

law scholars, the ICJ's Order effectively triggered the obligation of all States under international law to act to prevent genocide in Gaza.[37]

The Technical Arrangement

As explained in more detail in the *L&RS Policy and Legislative Briefing Paper* for the Bill, the EU-Israel Association Agreement (2000) (the 'Association Agreement') provides the legal basis for the EU's relations with Israel, including its economic and trade relations.[38] The Association Agreement provides for a free trade area between Israel and the EU, and the progressive liberalisation of the provision of services, capital movements and public procurement.[39] Goods and services originating from Israel are afforded preferential access to EU markets with reduced tariffs. Goods originating from Israeli settlements in the OPT are not entitled to preferential tariff treatment under the Association Agreement or an Interim Association Agreement between the EU and the Palestine Liberation Organization (PLO) for the benefit of the Palestinian Authority.[40] This is because the EU considers these settlements to be illegal under international law and will not recognise any changes to the pre-1967 borders[41] other than those agreed by the parties.[42] The fact that goods originating in the Israeli settlements in the OPT are not entitled to preferential tariff treatment is stated in the European Commission's 'Notice to Importers' concerning imports from Israel into the EU 2012/C 232/03 ('the Notice to Importers').[43] This Notice to Importers requires that preferential treatment be refused for goods whose proof of origin "indicates that the production conferring originating status has

---

[37] See, e.g., UN Doc A/HRC/60/CRP.3, paras. 249-250; Yussef al Tamimi, 'Implications of the ICJ Order (South Africa v. Israel) for Third States' (*EJIL Talk*, 6 February 2024) available here, accessed 7 June 2026.

[38] '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 30-33, available here, accessed 8 June 2026.

[39] Carmen-Cristina Cîrlig, 'At a Glance: Review of the EU-Israel Association Agreement' (European Parliamentary Research Service (EPRS), June 2025) available here, accessed 7 June 2026 [hereinafter 'Cîrlig, 'Review of the EU-Israel Association Agreement' (EPRS 2025)'].

[40] The full title is the 'Euro-Mediterranean Interim Association Agreement on Trade and Cooperation between the European Community, of the one part, and the Palestine Liberation Organization (PLO) for the benefit of the Palestinian Authority of the West Bank and the Gaza Strip, of the other part' (signed 24 February 1997, entered into force 1 July 1997) C 128 (24/04/1997), available here, accessed 8 June 2026.

[41] For an explanation of what is meant by the pre-1967 borders, see the discusion of the historical context in: '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 8-12, available here, accessed 8 June 2026.

[42] See, e.g., 'Israel/Palestine: Statement by the Spokesperson on settlement expansion and the situation in East Jerusalem' (European External Action Service (EEAS), 5 May 2021) available here, accessed 7 June 2026.

[43] European Commission, 'Notice to importers — Imports from Israel into the EU', in Official Journal of the EU, 'Information and Notices', OJ No. C 232, Vol. 55, 3 August 2012, p. 5, available here, accessed 7 June 2026.

taken place in a location within the territories brought under Israeli administration since June 1967".[44]

Protocol 4 to the Association Agreement concerns 'the definition of the concept of originating products and methods of administrative cooperation'.[45] It outlines criteria that goods must satisfy in order to be considered to be products originating in Israel. In 2004, the Directorate General for Taxation and Customs Union of the European Commission (DG TAXUD) and Israel's Ministry of Finance Tax Authority agreed an arrangement, known as the 'Technical Arrangement',[46] to deal with certain technical issues concerning the implementation of Protocol 4.[47] Paragraph 3 of the Technical Arrangement states:

> "*The name of the city, village or industrial zone where production conferring originating status has taken place1 [footnote 1] shall be indicated on all movement certificates (inc. invoice declaration of approved exporters and invoices) seeking, upon import to the EU, preferential treatment conferred by the Association Agreement.*"[48]

Pursuant to the Technical Arrangement, since 1 February 2005, in order to obtain preferential access to the EU, any products originating in Israel must be accompanied by documentation, issued in Israel, outlining their place of origin.[49] Of particular note, "the postal code and the name of the city, village or industrial zone where production conferring originating status has taken place [must] appear on all proofs of preferential origin issued or made out in Israel".[50] With effect from mid-May 2023, importers of products originating in Israel into the EU, are also required to insert a code, Y864, into Box 44 on the import declaration.[51]

To facilitate the implementation of the Technical Arrangement, the European Commission publishes a list,[52] which it periodically updates, identifying the names and postal codes of areas which it considers to have been unlawfully occupied by Israel since 1967 (the

---

[44] Ibid.

[45] See EU-Israel Association Agreement, available here; '2006/19/EC: Decision No 2/2005 of the EU-Israel Association Council of 22 December 2005 amending Protocol 4 to the Euro-Mediterranean Agreement, concerning the definition of the concept of originating products and methods of administrative cooperation', OJ L 20, pp. 1–114, available here [both accessed 7 June 2026].

[46] 'Arrangement between the EU and the Government of Israel concerning the implementation of Protocol 4 to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, on the other part' (Brussels, 13 December 2004) Ref. TAXUD 267 1/60, available here, accessed 7 June 2026 [hereinafter referred to as the 'Technical Arrangement'].

[47] European Commission, 'EU-Israel Technical Arrangement', available here, accessed 7 June 2026.

[48] Technical Arrangement, para. 3.

[49] European Commission, 'EU-Israel Technical Arrangement', available here, accessed 7 June 2026.

[50] Ibid.

[51] European Commission, 'New code Y864 for goods imported into the EU with preferential origin from Israel as from 16 May 2023' (25 May 2023) available here, accessed 8 June 2026.

[52] See: 'Relevant codes of the places of provenance' (last update: October 2025) Ref. Ares(2025)9072551 – 23/10/2025, available here, accessed 7 June 2026.

'Commission's List').[53] Customs authorities in individual EU Member States can then check whether the postal codes appearing on Israeli proofs of origin presented to them for goods seeking entry to the EU correspond to any of the postal codes appearing in the Commission's List of non-eligible locations and refuse preference where this is the case.[54] The Commission's List has two parts:

- **Part I** - List of non-eligible locations, and
- **Part II** - List of postal codes requiring further checks.

Part II contains a list of postal codes for which importers should contact their Member State's customs authorities prior to requesting preferential treatment.[55]

The European Commission's Notice to Importers notes that the up-to-date list of non-eligible locations and their postal codes is available on the Commission's thematic website on the customs union, and "…may also be obtained from the customs authorities of the EU Member States or accessed through the latter's websites."[56]

Regulatory Impact Analysis (RIA)

The Regulatory Impact Analysis (RIA) for the Bill was published on 29 May 2026. It states that, "Ireland's view … is that the only reasonable reading of the [ICJ's 2024 Advisory] Opinion is that a complete prohibition on trade with Israeli settlements is required."[57] It states that the Bill's objective is:

> "*to ensure compliance by the State with its international legal obligations, as identified by the ICJ…, and in line with the commitment made in the Programme for Government to 'progress legislation prohibiting goods from Occupied Palestinian Territories, following the July 2024 International Court of Justice Advisory Opinion'*."[58]

The RIA sets out a number of potential policy options, which are briefly outlined below.

1. Optimal policy response

Given that the EU has exclusive competence in the area of trade, the RIA indicates that the optimal scenario would be an appropriate adjustment to the EU's trading relations with Israel to ensure that all agreements between the EU and Israel are compliant with international

---

[53] Previous versions of the list are available at: European Commission, 'EU-Israel Technical Arrangement', available here, accessed 7 June 2026.
[54] Ibid.
[55] See: 'Relevant codes of the places of provenance' (last update: October 2025) Ref. Ares(2025)9072551 – 23/10/2025, available here, accessed 7 June 2026.
[56] The Notice to Importers includes a link to the Commission's List. See: European Commission, 'Notice to importers — Imports from Israel into the EU', in Official Journal of the EU, 'Information and Notices', OJ No. C 232, Vol. 55, 3 August 2012, p. 5, available here, accessed 7 June 2026.
[57] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 6, available here, accessed 7 June 2026.
[58] Ibid, p. 5.

law.[59] The RIA indicates that this would negate the need for the unilateral enactment of the Bill at the domestic level.[60] The RIA outlines the actions that Ireland has taken to date to encourage an appropriate collective response at EU level. These include supporting a proposal made by the European Commission in September 2025 to suspend the core trade-related provisions of the EU-Israel Association Agreement (2000). As explained in more detail in the *L&RS Policy and Legislative Briefing Paper* on the Bill, the Association Agreement provides the legal basis for the EU's relations with Israel, including its economic and trade relations.[61] A suspension of the core trade-related provisions of this Agreement would have the effect of removing the preferential tariff rates, which Israeli goods are currently afforded. However, to be implemented such a suspension would require a successful qualified majority vote (QMV). This in turn would require the support of 55% of the EU's Member States representing at least 65% of the EU's total population. To date, this level of support has been impossible to achieve due to the opposition of certain EU Member States.[62]

2. No policy change/status quo

The RIA also examines a 'status quo' option, involving no policy change. It explains:

> "*...no policy change would mean that goods produced in Israeli settlements can continue to enter the Irish market, while not benefiting from preferential tariffs afforded to goods from the State of Israel under the terms of the EU-Israel Association Agreement. This would be consistent with the technical arrangement concluded between the European Union and the Government of Israel concerning implementation of Protocol 4 of the EU-Israel Association Agreement (outlined below) as it currently applies. The application of this technical arrangement at EU level has not yet evolved in light of the ICJ's 2024 Advisory Opinion to ensure full respect for international law. It is Ireland's analysis that this approach is not compliant with international law*."[63]

3. Proposed policy

Finally, the RIA outlines the Government's proposed policy response. This is to prohibit the importation of goods originating in Israeli settlements located in the OPT with a view to ensuring, as a matter of public policy, the State's compliance with its international legal obligations, as clarified by the ICJ in its 2024 Advisory Opinion to take steps to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the OPT.[64] The RIA explains that the approach proposed in the Bill essentially develops and updates the existing obligations under the Technical Arrangement, which already require operators and customs authorities to distinguish between goods originating in the State of Israel and goods

---

[59] Ibid, pp. 5-7.
[60] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 6, available here, accessed 7 June 2026.
[61] '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 30-33, available here, accessed 8 June 2026.
[62] Ibid, p. 43.
[63] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 7, available here, accessed 8 June 2026.
[64] Ibid, pp. 7-8.

originating in the Israeli settlements.[65] The RIA clarifies that the Bill does not create any offences in and of itself, but rather proposes to make it an offence under section 14 of the 2015 Act to import goods that originate in the Israeli settlements in the OPT. Consequently, under the Bill, if enacted, the provisions of the 2015 Act concerning search, seizure and forfeiture will apply in respect of these goods.[66]

Public consultation on the General Scheme

As part of its PLS of the General Scheme of the Bill, the Oireachtas Joint Committee on Foreign Affairs and Trade (the 'Committee') made a public call for written submissions concerning the legislative proposals contained in the General Scheme. Over 770 submissions were received. The PLS Report states that, of these:

> *"...the vast majority were in favour of legislation being taken forward in this area with fewer than 10 arguing against... Over 700 of the submissions were explicitly in favour of adding a prohibition of service imports from the Occupied Palestinian Territories ... or called for a return to the standard in the previous Occupied Territories Bill... A small number of submissions expressed concern at the potential economic or diplomatic consequences should the legislation be adopted. A very small number of submissions included an argument that the Bill was anti-semitic or could be perceived as such. A large proportion of the submissions received expressed empathy for the suffering of the people of Palestine and view the adoption of a measure prohibiting trade with the ... [OPT] as a meaningful step to bring an end to the grave violations of international law that are well-documented by the United Nations and others. The Committee received several legal opinions ... of which the vast majority are in favour of the inclusion of services within the Bill."*[67]

In its PLS Report, the Committee strongly recommends both progressing the Bill and extending the prohibition of imports from the OPT to include trade in services, in line with the ICJ's 2024 Advisory Opinion and UNGA Resolution ES-10/24 (2024), which Ireland co-sponsored.[68] The extent to which the Committee's PLS recommendations are addressed in the Bill, as initiated, is examined towards the end of this *Bill Digest*.

---

[65] Ibid, p. 7.

[66] DFAT, Regulatory Impact Analysis' (29 May 2026) pp. 7-8, available here, accessed 8 June 2026.

[67] Joint Committee on Foreign Affairs and Trade, 'Report on Pre-Legislative Scrutiny of the General Scheme of the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill' (July 2025) pp. 12-13, available here, accessed 8 June 2026 [hereinafter referred to as 'PLS Report'].

[68] Ibid, p. 8.

Legislative proposal

The Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill 2026 (the 'Bill') was initiated on 29 May 2026 and is scheduled for Second Stage debate on 10 June 2026 in Dáil Éireann. The Government also published an Explanatory Memorandum and Regulatory Impact Analysis (RIA) for the Bill on 29 May 2026.

Purpose of the Bill

As noted previously, the Bill's core purpose, as set out in its long title, is to provide for compliance by the State with its international law obligation, as identified by the ICJ in its Advisory Opinion of 19 July 2024, to take steps to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the OPT, including East Jerusalem. For that purpose, the Bill proposes to make it an offence under section 14 of the 2015 Act to import goods into the State that originated in certain Israeli settlements in the OPT, including East Jerusalem.[69]

Principal provisions of the Bill

The Bill is comprised of the following 12 sections:

- **Section 1:** Definitions
- **Section 2:** Regulations and orders
- **Section 3:** Designation of certain postal codes
- **Section 4:** Minister may amend definition of Notice to importers
- **Section 5:** Prohibition of importation of certain goods
- **Section 6:** Exemption in relation to importation of goods from certain locations
- **Section 7:** Amendment of section 45 of Act of 2015
- **Section 8:** Information sharing
- **Section 9:** Processing of personal data and special categories of personal data
- **Section 10:** Regulations for purposes of data protection
- **Section 11:** Expenses
- **Section 12:** Short title and commencement

[69] DFAT, 'Minister McEntee welcomes Government approval of text of the Israeli Settlements (Prohibition of Importation of Goods) Bill 2026' (26 May 2026) available here, accessed 4 June 2026.

Section 1: Definitions

Section 1 provides definitions for key terms in the Bill. It provides that references to the '**Act of 2015**' in the Bill are to be understood as references to the *Customs Act 2015* (the '2015 Act'), and that the terms 'goods' and 'importation' are to be afforded the same meaning in the Bill as they have in the 2015 Act. Accordingly, '**goods**' mean "things of every kind, whether animate or inanimate"; and '**importation**' means, "the importation or bringing into the State of any goods from outside the State".[70]

'**Notice to importers**' is defined in section 1 of the Bill to mean the 'Notice to importers — Imports from Israel into the EU' published in the Official Journal of the EU on 3 August 2012 (2012/C 232/03)'.[71] Footnote 3 in the Bill appears to indicate that the 'Notice to importers — Imports from Israel into the EU' is published on page 8 of the 'Information and Notices' document (2012/C 232/03), however, it may be worth noting that it is actually published on page 5.[72]

Section 1 of the Bill defines '**Minister**' to mean the Minister for Foreign Affairs and Trade, and it defines '**prescribed**' to mean prescribed by regulations made by the Minister. '**Postal code to which this Act applies**' is defined to mean a postal code designated by an order under section 3 of the Bill.

Section 1 provides that references to the '**General Data Protection Regulation**' in the Bill are to be understood as references to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (the 'GDPR').[73] Section 1 also provides that '**processing**' has the same meaning in the Bill as it has in the GDPR, namely:

> "*...any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;*".[74]

Section 1 defines the '**Act of 2018**' to mean the *Data Protection Act 2018* (the '2018 Act'), and provides that the terms '**personal data**' and '**special categories of personal data**' shall have the same meaning in the Bill as they have in the 2018 Act. Section 69(1) of the 2018 Act defines '**personal data**' for the purposes of Part 5 (Processing of Personal Data for Law Enforcement Purposes) of that Act, as:

> "*...information relating to—*
> *(a) an identified living individual, or*

---

[70] See section 2 of the 2015 Act.
[71] OJ No. C 232, 3.8.2012, p. 5.
[72] Notice to importers — Imports from Israel into the EU', in Official Journal of the EU, , OJ No. C 232, Vol. 55, 3 August 2012, p. 5, available here, accessed 7 June 2026.
[73] OJ No. L119, 4.5.2016, p. 1.
[74] GDPR, Article 4 (2).

(b) a living individual who can be identified from the data, directly or indirectly, in particular by reference to—
(i) an identifier such as a name, an identification number, location data or an online identifier, or
(ii) one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of the individual".[75]

Section 2 of the 2018 Act defines '**special categories of personal data**' for the purposes of that Act, other than Part 5, as:

"*(a) personal data revealing—*
(i) the racial or ethnic origin of the data subject,
(ii) the political opinions or the religious or philosophical beliefs of the data subject, or
(iii) whether the data subject is a member of a trade union,
(b) genetic data,
(c) biometric data for the purposes of uniquely identifying an individual,
(d) data concerning health, or
(e) personal data concerning an individual's sex life or sexual orientation."[76]

Section 2: Regulations and orders

Section 2 of the Bill is a standard provision. It requires that every regulation and order made under the Bill, if enacted, apart from a commencement order made under section 12(2) or (3), be laid before each House of the Oireachtas as soon as possible after it is made. It provides that any such regulation or order may be annulled by way of a resolution passed by either House of the Oireachtas within 21 sitting days of the regulation/order being so laid. It clarifies that should a regulation or order be annulled, this shall not invalidate anything done pursuant to the order/regulation prior to it being so annulled.

Sections 3 and 4: Designation of certain postal codes and amendment of the definition of 'Notice to importers'

Section 3(1) permits the Minister, having consulted with the Minister for Finance,[77] to make orders designating certain postal codes as postal codes to which the Bill applies, if enacted. Section 3(1) provides that a postal code may be so designated if it is a postal code, which:

(a) is contemplated as being non-eligible for preferential treatment in the European Commission's Notice to importers (concerning imports from Israel into the EU), and

(b) is included in either:

(i) the European Commission's list of non eligible locations; or

[75] This corresponds with the definition of 'personal data' in Article 4(1) of the GDPR.
[76] Section 69(1) of the 2018 Act includes an equivalent definition of 'special categories of personal data' for the purposes of Part 5.
[77] This requirement to consult the Minister for Finance is contained in section 3(3) of the Bill.

(ii) the European Commission's list of postal codes requiring further checks.[78]

Section 3(2) requires that any order made under section 3(1) must specify the postal codes concerned in accompanying Schedules. It provides that any postcodes contained in the European Commission's list of non-eligible locations should be included in Schedule 1; and any postcodes included in the European Commission's list of postal codes requiring further checks should be included in Schedule 2.

The RIA indicates that it is intended that the orders made by the Minister under the Bill's provisions, if enacted, will effectively replicate the lists published and periodically updated by the European Commission.[79]

Section 4 of the Bill permits the Minister, having consulted with the Minister for Finance, to make an order amending the definition of 'Notice to importers' in section 1 of the Bill, where appropriate, to take account of any amendment to, or replacement of, the Notice at EU level. As explained in the Explanatory Memorandum for the Bill and in the previous discussion of the Technical Arrangement, section 4 reflects the fact that the list of non-eligible postal codes is periodically updated by the European Commission.

Section 5(1): Prohibition of importation of certain goods

Section 5(1) of the Bill provides that, subject to section 5(2), the importation of goods originating in a postal code to which the Bill applies is prohibited. The RIA clarifies that the Bill does not create any offences in and of itself, but rather proposes to make goods originating in Israeli settlements "goods subject to any prohibition or restriction on importation" within the meaning of that phrase for the purposes of the 2015 Act.[80] Section 2 of the 2015 Act (concerning interpretation) defines "goods subject to any prohibition or restriction on importation" as "goods the importation of which is prohibited or restricted by any national or European Union legislation for the time being in force". The RIA explains that if the Bill is enacted and commenced, it will become an offence under section 14 of the 2015 Act to import goods that originate in the Israeli settlements in the OPT. Furthermore, the provisions of the 2015 Act concerning search, seizure and forfeiture will be available in respect of imported goods that originated in an Israeli settlement.[81]

Section 14 of the 2015 Act concerns offences relating to the improper importation or exportation of goods. Under section 14(2) of the 2015 Act, a person who commits an offence under section 14 is liable to be punished:

a) on summary conviction, by a fine of €5,000 or imprisonment for a term not exceeding 12 months or both;

---

[78] For these lists, see: http://ec.europa.eu/taxation_customs/customs/technical-arrangement_postal-codes.pdf, accessed 9 June 2026.

[79] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 8, available here, accessed 8 June 2026.

[80] Ibid, p. 7

[81] Ibid, pp. 7-8. See also the explanatory note for s. 5 in the Explanatory Memorandum for the Bill.

b) on conviction on indictment, by a fine not exceeding -

(i) €125,000, or
(ii) where the value of the goods 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.

Section 14(3) of the 2015 Act provides that section 13 of the *Criminal Procedure Act 1967* applies in relation to an offence under section 14 as if, in place of the penalties specified in section 13(3), there were specified in that subsection the penalties provided for by section 14(2)(a). Section 13 provides that where a person charged with an indictable offence, other than certain indictable offences specified in subsection (1), pleads guilty to the offence with an understanding of the nature of the offence and the facts alleged, the District Court may, subject to the prosecutor's consent, deal with the offence summarily. Where a relevant offence under section 14 of the 2015 Act is dealt with in this way, the penalties outlined in section 14(2)(a) apply.

Sections 5(2), 6 and 7: Exemptions

Section 5(2)(a) provides for an exemption in respect of "the importation of goods of a non-commercial nature that form part of a person's personal baggage and are intended for his or her personal consumption or use". An explanatory note for section 5 contained in the Explanatory Memorandum for the Bill indicates that this is a "...standard exemption ... 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."

Section 5(2)(b) also allows for the importation of goods that have been exempted from the legislation's provisions in accordance with section 6. **Section 6** concerns the importation of goods that originated in a postal code included on the European Commission's list of postal codes requiring further checks. Section 6(1) permits an importer of such goods to apply to the Revenue Commissioners for a certificate of exemption in relation to the goods concerned, effectively exempting those goods from the application of the Bill. Under section 6(2), upon receipt of such an application, an officer of customs must make such enquiries as he or she considers necessary (including enquiries to the European Commission and such other person or body as the officer of customs considers appropriate) in order to ascertain whether or not the relevant goods originated in a location in the OPT, including East Jerusalem, that was brought under Israeli administration since June 1967 ('a location in the OPT under Israeli administration'). Following these enquiries:

> (a) if the officer of customs is satisfied that the goods did not originate in a location in the OPT under Israeli administration, the officer of customs must issue a certificate of exemption; or

(b) if the officer of customs is satisfied that the goods did originate in a location in the OPT under Israeli administration, the officer of customs must refuse to issue a certificate of exemption; or

(c) if it is not possible to determine whether the goods did, or did not, originate in a location in the OPT under Israeli administration, the officer of customs must refuse to issue a certificate of exemption.

Section 6(4) requires the officer of customs to notify the applicant of their decision within 30 days of making it, including the reasons for the decision.

Section 6(5) provides that the term '**officer of customs**' shall have the same meaning in section 6 of the Bill as it has in the 2015 Act. Section 2 of the 2015 Act defines an officer of customs to mean:

> "*an officer of the [Revenue] Commissioners authorised by them under section 37 to be an officer of customs, and includes—*
> *(a) an officer of the Commissioners, not so authorised,*
> *(b) a member of the Garda Síochána, or*
> *(c) a member of the Defence Forces,*
> *for the time being employed on any duty or service relating to customs*;".

Section 6 also permits the Minister to make regulations prescribing the form and manner that:

- the application to the Revenue Commissioners seeking an exemption,
- the certification of exemption, and
- the decision of the Officer of Customs,

shall take.

The Explanatory Memorandum for the Bill indicates that section 6 may allow for an exemption in respect of imported goods from postal codes that are partly in a part of the OPT, including East Jerusalem, under Israeli administration and partly in Israel. It indicates that an importer from such a postal code can apply to the Revenue Commissioners for an exemption if their goods originate in the Israeli part of the listed postal code. The necessary checks will then be undertaken to ascertain the precise location of origin of the goods before an exemption is granted. The Explanatory Memorandum also indicates that the bodies whom an officer of customs may consult with a view to ascertaining the precise origin of such goods may include the Embassy of Ireland in Tel Aviv.

Section 7 of the Bill amends section 45 of the 2015 Act (concerning appeals to the Revenue Commissioners) to permit an importer, whose application for a certification of exemption under section 6(1) has been refused, to submit an appeal to the Revenue Commissioners against the relevant decision.

Sections 8, 9 and 10: Information sharing, data processing and data protection

Sections 8-10 contain provisions relating to the sharing and processing of personal data and special categories of personal data, for the purpose of discharging functions provided for under the Bill.

Section 8(1) permits the Minister and a specified body, as defined under section 8, to share information (including personal data and special categories of personal data)[82] where it is necessary and proportionate for the purpose of performing one of their functions under the Bill, if enacted. Section 8(3) defines a 'specified body', for the purposes of the section, to mean:

(a) the Minister for Finance,

(b) the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation,

(c) the Minister for Enterprise, Tourism and Employment,

(d) the Minister for Justice, Home Affairs and Migration,

(e) the Minister for Agriculture, Food and the Marine,

(f) the Revenue Commissioners,

(g) An Garda Síochána,

(h) such other body as may be prescribed by the Minister.

Section 8(2) permits the Minister to prescribe by regulations:

a) the specific information that may be shared under section 8(1);[83]

b) the purposes for which the information may be shared under section 8(1), including the persons with whom the information may be shared; and

c) subject to section 8(1), such conditions as the Minister considers appropriate to impose on the sharing of the relevant information.

Section 9(1) permits the Minister to process personal data, including special categories of personal data, in accordance with the GDPR, the 2018 Act and any regulations made under section 10 of the Bill, where necessary and proportionate for the performance of his or her functions under this Act. Under section 9(2), the Minister is designated as controller in relation to personal data processed by him or her for the purposes of performing his or her functions under the Bill.

---

[82] As explained previously, under section 1 of the Bill, the terms 'personal data' and 'special categories of personal data' have the same meaning under the Bill as they have in the 2018 Act.

[83] Subject to the other conditions outlined in section 8(1) being satisfied.

Section 9(3) affords the term '**controller**' the same meaning for the purposes of section 9 as it has in the GDPR. Article 4(7) of the GDPR defines controller for the purposes of the GDPR as:

> "*...the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the processing of personal data; where the purposes and means of such processing are determined by Union or Member State law, the controller or the specific criteria for its nomination may be provided for by Union or Member State law...*".[84]

As explained previously, under section 1 of the Bill, '**processing**' has the same meaning in the Bill as it has in the GDPR.[85]

Section 10 of the Bill permits the Minister for the purposes of the Bill, if enacted, to make regulations for the purposes of data protection prescribing:

a) the types and forms of processing which may be carried out;

b) the personal data, including special categories of personal data, that may be processed;

c) the circumstances in which the personal data may be processed, including specifying the persons to whom the data may be disclosed;

d) suitable and specific measures, including measures set out in section 36(1) of the 2018 Act, to safeguard the fundamental rights and freedoms of data subjects in the processing of personal data, including special categories of personal data under the Bill;

e) the period of time during which personal data or special categories of personal data may be processed; and

f) where possible, the proposed time limit within which each category of personal data shall be erased.

Data Protection Commission Guidance on 'Data Sharing in the Public Sector' (2019)

Of relevance to sections 8-10 of the Bill, the Data Protection Commission (DPC) issued Guidance in 2019 on 'Data Sharing in the Public Sector', which highlights the fundamental rules and protections of data protection law that must be taken into account in situations where individuals' personal data are shared in a public sector context.[86] In this Guidance, the DPC recommends that all data sharing arrangements in the public sector should generally:

- "Have a basis in primary legislation;
- Have a clear justification for each data sharing activity;

---

[84] GDPR, Article 4(7).

[85] GDPR, Article 4(2).

[86] Data Protection Commission, 'Data Sharing in the Public Sector' (issued 8 May 2019, version last updated April 2019) available here, accessed 7 June 2026.

- Make clear to individuals that their data may be shared and for what purpose;
- Be proportionate in terms of their application and the objective(s) to be achieved;
- Share the minimum amount of data to achieve the stated public service objective;
- Ensure secure disposal of shared data."[87]

The DPC also stresses:

> "*It is important to restate from the outset that all processing of personal data under the GDPR must comply with the principles of data protection (as set out in Article 5 and throughout the GDPR), must have a 'legal basis' under Article 6 GDPR (to legitimise and justify the processing), and must comply with the requirements under Articles 12-14 (to provide data subjects with information about that processing). Further, in cases where sensitive, 'special categories' of personal data are processed, public sector bodies need to comply with the requirements of Article 9 GDPR, in addition to these other requirements.*
>
> *Likewise, the processing of personal data by public sector bodies for law enforcement purposes and falling within the scope of the LED [Law Enforcement Directive] must comply with the similar obligations and requirements which are set out in Part 5 of the Data Protection Act [2018].*"[88]

Section 11: Expenses

Section 11 of the Bill provides that any expenses incurred by the Minister in the administration of the Bill, if enacted, shall, subject to the sanction of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, be paid out of moneys provided by the Oireachtas.

Section 12: Short title and commencement

Section 12 of the Bill is a standard provision concerning the short title and commencement of the Bill, if enacted. Section 12(1) provides that the Bill, if enacted, shall be known as the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026. Section 12(2) provides that, apart from section 7, the Bill, if enacted, shall come into operation on such day or days as the Minister may appoint by order. It allows for different provisions to be commenced on different days. Section 12(3) requires the Minister to consult with the Minister for Finance before commencing section 7 of the Bill by order or orders (where different provisions of section 7 are to be commenced on different days).

---

[87] Ibid., p. 2.

[88] Ibid., pp. 2-3.

Implementation and implications of the legislative proposals

This section of the *Bill Digest* provides a high-level overview of the practical implementation of the proposed ban on the importation of goods originating in the Israeli settlements in the OPT. It also discusses the potential implications of the legislative proposals, more broadly, including the potential economic impact. In so doing, the section has regard to a number of sources, in particular, the RIA which, as noted previously, was published on 29 May 2026. The *L&RS Policy and Legislative Briefing Paper* on the Bill provides a more detailed discussion of these issues, and of the contributions made by a range of stakeholders as part of the PLS process.

Practical implementation and enforcement of a ban on imported goods originating in the Israeli settlements in the OPT[89]

As explained previously, under the Bill, if enacted, the importation of goods into the State from Israeli settlements in the OPT, including East Jerusalem, will become an offence under section 14 of the 2015 Act.[90] The RIA indicates that the provisions of the 2015 Act concerning powers of entry, inspection, search, arrest, seizure, and forfeiture of goods will apply to the importation of goods from Israeli settlements in the OPT.[91] It adds that:

> "*In practical terms therefore the provisions of the Bill will be enforced by customs officers in the normal manner in accordance with established procedures with respect to the importation of goods that are subject to prohibition or restriction*."[92]

As previously explained, it is proposed under the Bill that the customs authorities will check the Israeli proof of origin documents for imported goods against the existing lists of postcodes that are already published by the European Commission to facilitate the implementation of the Technical Arrangement. This will enable customs authorities to distinguish between imported goods originating in the State of Israel and imported goods originating in the Israeli settlements for the purpose of implementing the Bill.[93]

In July 2025, as part of its PLS of the General Scheme of the Bill, the Oireachtas Joint Committee on Foreign Affairs and Trade convened hearings with legal experts and representatives of DFAT, IBEC and various stakeholder groups. During the PLS hearing on 1 July 2025, the legal adviser to DFAT indicated that discussions were ongoing with the Customs and Revenue Service regarding the practical implementation and enforcement of the proposed

---

[89] See also: '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 65-66, available here, accessed 8 June 2026.
[90] DFAT, 'Minister McEntee welcomes Government approval of text of the Israeli Settlements (Prohibition of Importation of Goods) Bill 2026' (26 May 2026) available here, accessed 4 June 2026.
[91] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 9, available here, accessed 8 June 2026.
[92] Ibid, pp. 9-10.
[93] Ibid, p. 7.

legislation. He explained that goods from the Israeli settlements in the OPT could arrive into Ireland via two pathways:

1. They could arrive into Dublin port directly from the settlements, via a third (non-EU) country, presumably Israel. In such circumstances, an import declaration would be filed, which would indicate the origin of the goods and thereby bring them to the immediate attention of the customs authorities.

2. They could first arrive into another port in the EU territory, clear customs there and, under internal market rules, go into free circulation in the EU. These goods may be detected in Ireland, for example, when relevant agencies conduct checks of goods for sale in retail outlets to detect customs infringements. Private individuals can also report the presence of such goods in retail outlets to the authorities.[94]

The RIA notes that in the latter scenario, "...it may be more difficult to detect their [the settlement goods'] arrival in Ireland, posing a challenge for implementation and for fully achieving the stated goal of the legislation."[95]

Following the Government decision of 14 May 2024 (S180/20/10/2534A), any major new measure from Government is assessed for its impact on small business - through an enhanced SME test (small and medium-sized enterprise test).[96] In this regard, any "major new measure" means:

> "*any Memorandum for Government, whether for Decision or Information. In all cases, they must include a completed SME Test or provide an explanation as to why it is considered that an SME Test is not required*."[97]

The RIA indicates that, given both the existing requirement to consult the European Commission's list of non-eligible locations and the low quantity of goods concerned, the SME test has not been engaged.[98]

During a PLS hearing on 16 July 2025, Mr. Fergal O'Brien, the Executive Director at IBEC (lobbying and influence), indicated that any domestic measures concerning trade between Ireland and the Israeli settlements in the OPT would require sufficient clarity, certainty, detail and accompanying guidance to enable businesses to implement them.[99] The RIA indicates that if the Bill is enacted, there will be further engagement with relevant stakeholders, including by way of public guidance.[100] It notes that this engagement will be important to raise awareness of the legislation and to avoid any potential detrimental impact on the legitimate importation of

---

[94] See transcript of PLS Hearing on 1 July 2025, accessed 8 June 2026.
[95] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 10, available here, accessed 3 June 2026.
[96] Department of Enterprise, Tourism and Employment, 'Guidelines and template for application of the SME Test' (July 2025) p. 2, available here, accessed 8 June 2026.
[97] Ibid.
[98] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 10, available here, accessed 3 June 2026.
[99] See transcript of PLS hearing on 16 July 2025, accessed 8 June 2026.
[100] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 10, available here, accessed 3 June 2026.

goods from the state of Israel and from Palestine.[101] As indicated previously, the EU's trade relations with Palestine are governed by the Interim Association Agreement between the EU and the Palestinian Liberation Organization (PLO) for the benefit of the Palestinian Authority.

Potential economic impact of the legislative proposals

According to figures available on the Central Statistics Office (CSO) website, the value of goods imported to Ireland from the OPT amounted to €214,204.50 in 2024 and €682,337 in 2025, with vegetables and fruit comprising the majority of these imports in both years.[102] In addition, the RIA states that:

> "*According to the Office of the Revenue Commissioners, imports of goods from Israeli settlements to Ireland were valued at €189,008 in 2024, with Vegetables and Fruit accounting for the vast majority of these imports. This figure has been calculated by identifying imported goods that originate in a post code that appears on the European Commission list of non-eligible locations for preferential tariff treatment under the EU-Israel Association Agreement. The European Commission defines these goods as 'products produced in the Israeli settlements located within the territories brought under Israeli administration since June 1967'.*"[103]

During the PLS hearing on **1 July 2025,** a DFAT representative advised that that there was no reliable data at EU or national level on the volume of items coming from the Israeli settlements.[104] He explained that whilst the EU's postcode system (see previous discussion) can be used to identify items coming directly from the settlements, identification is more difficult where the goods are routed via a third party.[105]

According to the figures available on the CSO's website, the value of goods imported from Israel to Ireland amounted to approximately €3.8 billion in 2024, and approximately €3.39 billion in 2025.[106] The vast majority of these imports fell into the 'electrical machinery, appliances etc. n.e.s.' category.[107] The extent of Ireland's existing trade with the OPT and of Ireland's existing trade with Israel is discussed in more detail in the *L&RS Policy and Legislative Briefing Paper* on the Bill.[108]

---

[101] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 10, available here, accessed 3 June 2026.
[102] CSO, 'TSA 14- Value of Merchandise Trade 2023-2025', available here, accessed 3 June 2026.
[103] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 9, available here, accessed 3 June 2026.
[104] See transcript of PLS Hearing on 1 July 2025, accessed 8 June 2026.
[105] Ibid.
[106] CSO: 'Value of Merchandise Trade TSA14' (2026), available here, accessed 8 June 2026.
[107] Ibid. The acronym 'n.e.s.' means 'not elsewhere specified or included'; see: CSO, 'Explanatory Notes' (2015) available here. [Both sources accessed 8 June 2026].
[108] '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 33-35 and 53-56 available here, accessed 8 June 2026.

In the RIA, DFAT notes that "Ireland's economic model is based upon access to international markets facilitated by trade and investment flows".[109] It states that the Bill's enactment could potentially lead to responses from certain third States, including Israel and the US, which could have "…a potentially significant adverse impact on Irish economic interests and operators". [110] In this regard, it advises that the 'Ireland-US overall economic relationship' is valued at over one trillion euros, with considerable US foreign direct investment into Ireland.[111] It adds that US companies employ an estimated 245,000 people in Ireland, excluding those employed indirectly.[112]

Israel and some other countries have anti-boycott laws providing for penalties against actors who engage in a boycott against Israel.[113] In the US, anti-boycott laws exist in certain states and at the federal level,[114] which allow for businesses perceived to be involved in a boycott of Israel to be excluded from public procurement contracts and other commercial opportunities.[115] The Government has repeatedly rejected claims that the proposed legislation represents a boycott of, or sanction against, Israel.[116] It has stressed that the Bill is aimed at ensuring Ireland's compliance with its obligations under international law.[117] The RIA states that whilst the Government is endeavouring to ensure that the Bill's purpose is communicated and understood, "…it is ultimately for the United States authorities to interpret the requirements of their own legislation".[118]

Issues surrounding potential reputational risks and the potential impact of the proposed legislation on Ireland's economic relationship with the United States (US) are discussed in more detail in the *L&RS Policy and Legislative Briefing Paper* on the Bill.[119]

---

[109] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 4, available here, accessed 3 June 2026.
[110] Ibid, p. 11.
[111] Ibid.
[112] Ibid.
[113] Ibid, pp. 11-12; available Britannica, 'Boycott, Divestment, Sanctions: Palestinian led movement' (last updated 4 December 2025) here, accessed 8 June 2026.
[114] US Bureau of Industry and Security, 'Office of Antiboycott Compliances', available here; M. Impelli, 'Map Shows States Where Boycotting Israel is Illegal' (*Newsweek,* updated 29 April 2024) see here [both accessed 8 June 2026].
[115] See also the discussion on the anti-BDS laws in the US in: DFAT, Regulatory Impact Analysis' (29 May 2026) p. 12, available here, accessed 8 June 2026.
[116] Denis Staunton, 'Ireland is not anti-Semitic': Taoiseach rejects criticism from veteran US senator' (*Irish Times,* 4 July 2025) available here; Dáil debate, 'Foreign Conflicts' (10 June 2025) available here; DFAT, Regulatory Impact Analysis' (29 May 2026) 11, available here [all accessed 3 June 2026].
[117] Dáil debate, 'Foreign Conflicts' (10 June 2025) available here, accessed 3 June 2026.
[118] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 12, available here, accessed 3 June 2026.
[119] '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 69-72, available here, accessed 8 June 2026.

Legal basis for the legislative proposals under EU law

External trade between the EU and non-EU States (sometimes referred to as third States or third countries), including the importation of goods and services from non-EU States to EU Member States, falls under the EU's common commercial policy. Under Article 3(1)(e) of the **Treaty on the Functioning of the EU**, the EU has exclusive competence in this area. Article 2(1) of the TFEU provides:

> "*When the Treaties confer on the Union exclusive competence in a specific area, only the Union may legislate and adopt legally binding acts, the Member States being able to do so themselves only if so empowered by the Union or for the implementation of Union acts*."

This means that Ireland requires a legal basis under EU law upon which to enact legislation at the national level banning the importation of goods originating in the Israeli settlements in the OPT. In this regard, the Government proposes to rely upon relevant provisions of Regulation (EU) 2015/478 of 11 March 2015 (the 'Basic Import Regulation'), which permit EU Member States to adopt prohibitions on the import of goods from non-EU States for public policy reasons. Article 24(2) stipulates that, without prejudice to other EU provisions, the Regulation:

> "...*shall not preclude the adoption or application by Member States of: (a) prohibitions, quantitative restrictions or surveillance measures on grounds of public morality, public policy or public security, the protection of health and life of humans*...".

If the European Commission or another EU Member State considers that the Bill, if enacted, gives rise to an infringement of the EU's common commercial policy, Ireland could be subject to infringement proceedings. In such a scenario, Ireland would have to justify taking unilateral action in an area of exclusive EU competence. During a PLS hearing on 1 July 2025, DFAT's legal adviser indicated that, should such a scenario arise, the State will argue that the public policy exception in Article 24(2) should be interpreted broadly to include measures to ensure compliance with obligations under international law as outlined in the ICJ's 2024 Advisory Opinion.[120] He added that the State would argue that this matter of public policy should be of concern to the entire EU.[121] Notably, in this regard, the ICJ's 2024 Advisory Opinion aligns with the EU's position that the Israeli settlements in the OPT are illegal under international law and should not be recognised.

The RIA indicates that the risk of the European Commission initiating infringement proceedings against Ireland if the Bill is enacted:

> "*...must be balanced against the fact that the European Commission, through the EEAS [EU External Action Service], when advising Member States of possible measures pursuant to the EU-Israel Association Agreement in July 2025, noted that Member States could 'decide to block imports from the settlements at their respective national*

---

[120] See transcript of PLS Hearing on 1 July 2025, accessed 8 June 2026.
[121] Ibid.

> *level for public policy reasons' in accordance with the EU general imports regulation."*[122]

The RIA also notes that to date the EU has not indicated that it intends to initiate infringement proceedings against any EU Member State which has already banned the importation of goods from the Israeli settlements or announced their intention to implement such a ban.[123]

The RIA states that the State is required to inform the European Commission of any measures it intends to introduce relating to prohibitions or restrictions on the importation of goods on grounds of public policy, and it indicates that the Government will engage with the European Commission on the draft legislation.[124]

The *L&RS Policy and Legislative Briefing Paper* on the Bill contains a more detailed discussion of the proposed EU law basis for a domestic ban on trade in goods with the Israeli settlements and of the procedure surrounding infringements proceedings.[125]

Potential contribution of the proposed legislation to a rules-based international legal order and two-State solution

According to the RIA, compliance by Ireland with international law on a matter of very significant public interest provides "a clear benefit to operators and to consumers".[126] The RIA asserts that the Bill, if enacted, has the potential to contribute positively to efforts to promote respect for international law and the potential future realisation of a two-State solution.[127] The question of whether the Bill, if enacted, has the potential to achieve these high-level objectives was raised during the PLS hearings, as is discussed in more detail in the *L&RS Policy and Legislative Briefing Paper* on the Bill.[128]

---

[122] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 11, available here, accessed 3 June 2026.
[123] Ibid.
[124] Ibid, pp. 10-11.
[125] '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 56-59 and 63-64, available here, accessed 8 June 2026.
[126] DFAT, Regulatory Impact Analysis' (29 May 2026) p. 9, available here, accessed 3 June 2026.
[127] Ibid, pp. 10 and 11.
[128] '*L&RS Policy and Legislative Briefing Paper on the Bill*', pp. 71-72, available here, accessed 8 June 2026.

Pre-legislative scrutiny

Overview of pre-legislative scrutiny (PLS)

The General Scheme of the Bill was referred to the Oireachtas Joint Committee on Foreign Affairs and Trade (the 'Committee') for pre-legislative scrutiny on 25 June 2025.[129] The Committee held hearings with selected stakeholders on 1, 2, 9, 15 and 16 July 2025.[130] The Committee published their Report on Pre-legislative Scrutiny of the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill on 31 July 2025 with 17 recommendations identified. The Committee's PLS recommendations are focussed on four central themes: compliance with international law obligations, urgent need for action at EU level, effective enforcement of the Bill, and potential implications of the Bill.

Table summary of PLS recommendations

This section seeks to assess the extent to which the Committee's recommendations have been addressed in the Bill, as presented for Second Stage. To do this, a traffic light system is used by the L&RS, indicating whether a key issue is accepted and reflected in the Bill, whether a consistent or unclear approach is used, and whether the recommendation has not been accepted or is not reflected in the Bill. Where relevant, an additional categorisation is used for recommendations that were not implemented in the Bill, but where additional considerations are present. For example, where Committee recommendations relate to policy objectives, it may not be possible to progress these objectives in legislation. This traffic light approach represents the L&RS's own, independent analysis of the Bill, and a key to this dashboard is shown in Table 2.

[129] PLS Report, p. 11, available here, accessed 8 June 2026.

[130] For links to transcripts of these hearings, see the PLS Report, pp. 11-12, available here, accessed 8 June 2026.

Table 2 Key to traffic light dashboard comparing the Bill as published with Committee PLS recommendations

L&RS categorisation of the Department's response in the Bill to the Committee's key issue	Traffic light dashboard used in Table summary of PLS recommendations to highlight impact of the Committee's PLS conclusion
Key issue has clearly been accepted and is reflected in the Bill	
The Bill may be described as adopting an approach consistent with the key issue or the impact of the key issue is unclear	
Key issue has not been accepted or implemented in the Bill	
Recommendation has not been implemented in the Bill, but additional considerations are present.	

Source: L&RS (2026)

Table 3 Traffic light dashboard comparing the Bill as published with Committee PLS recommendations.

PLS Recommendations as per Committee PLS Report	Whether addressed (either in whole or in part) in the Bill
Theme 1: Compliance with International Law Obligations	
1. The Joint Committee strongly recommends progressing the Bill and that the prohibition of imports from the Palestinian Occupied Territories should be extended to include trade in services, in line with the Advisory Opinion of the International Court of Justice and the Resolution	

PLS Recommendations as per Committee PLS Report	Whether addressed (either in whole or in part) in the Bill
which Ireland co-sponsored at the United Nations General Assembly	
2. The Joint Committee recommends that the title of the Bill be the 'Illegal Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods & Services) Bill'.	
3. The Joint Committee recommends that the identification of potential legal challenges to the legislation should not be used as grounds for diluting the legislation.	
4. The Joint Committee recommends that it be provided with a clear timeline for the drafting of the Bill and that the Bill include a timeline of implementation and commencement.	
5. The Joint Committee recommends that the advice of the Attorney General be expedited in order that the Bill be advanced as a matter of urgency.	
Theme 2: Urgent need for action at EU-level	
6. The Joint Committee recommends that the Government continues to advocate at EU level for further collective action against illegal Israeli settlements, on the basis that they violate international law, are contrary to peace, and undermine the prospect of a two-state solution, and that the EU continue to oppose settlement expansion.	
7. The Joint Committee recommends that the Government continues to show leadership on this issue and work with like-minded EU Member States towards equivalent national-level legislation.	
8. The Joint Committee recommends that the Government continues to encourage and support likeminded EU Member States to give effect to the obligations clarified by the ICJ, in particular on the grounds of public policy. The	

PLS Recommendations as per Committee PLS Report	Whether addressed (either in whole or in part) in the Bill
Government should be confident, if necessary, in any case before the EU courts on the relevant international obligations and the applicability of the public policy derogation.	
9. The Joint Committee recommends that the Irish Government utilise every economic, diplomatic and legislative option to ensure that the European Union upholds foundational principles of the European Treaties.	
Theme 3: Effective Enforcement of the Bill	
10. The Joint Committee recommends that to give clarity and certainty to businesses, the implementation of the legislation should draw on similar measures introduced in 2014 regarding Russian-occupied territory.	
11. The Joint Committee recommends that the Government consider the section on defences in the Control of Economic Activity (Occupied Territories) Bill 2018 when finalising the legislation.	
12. The Joint Committee recommends that any preparatory work necessary to support the timely and effective implementation of the Bill be conducted in parallel with the drafting, finalisation and passage of the Bill.	
Theme 4: Potential implications of the legislation	
13. The Joint Committee recommends that the Government continues to engage in proactive diplomacy at EU, UN and US levels, with a public communications campaign to inform the public and international observers of the relevant facts of the legislation and to address any misinformation or misconceptions.	

PLS Recommendations as per Committee PLS Report	Whether addressed (either in whole or in part) in the Bill
14. The Joint Committee notes that no data was available to it to ascertain the quantity of services imported from the Occupied Palestinian Territories and recommends that the Minister attempts to obtain and publish this information.	
15. The Joint Committee notes that potential repercussions from the international community, in terms of both international relations and economically, are unknowable and recommends that the Minister undertakes efforts to establish and publish a range of likely scenarios.	
16. The Joint Committee recommends, in line with witness evidence, that Government collaborate closely with business in combatting misinformation about the proposed Bill.	
17. The Joint Committee recommends that the Government continue to pursue its 'optimal policy scenario' of action being taken in relation to Gaza at EU level in conjunction with our EU partners while continuing to prioritise communication of the purpose and motivation of the Bill at EU and international level.	

Source: L&RS (2026)

The L&RS assessed that the majority of the Committee's PLS Recommendations concerned objectives, such as policy objectives, that were not capable of being directly incorporated into the Bill. Accordingly, as outlined in Table 3, the L&RS assessed that the appropriate categorisation for the majority of the PLS recommendations was 'Recommendation has not been implemented in the Bill, but additional considerations are present.'

The Department of Foreign Affairs and Trade (DFAT) did not provide the L&RS with individual responses to the individual PLS recommendations and accordingly, a departmental response to each individual PLS recommendation is not included in Table 3. As noted above, the Committee divided its PLS recommendations under four thematic headings and DFAT provided a more general response outlining how it responded to the recommendations under each of these four thematic headings. This general response from DFAT is outlined in Appendix 1.

Appendix 1: Response provided by DFAT to the PLS Recommendations[131]

Pre-Legislative Scrutiny Recommendations

In relation to the pre-legislative scrutiny recommendations relating to **compliance with international law obligations**, the Department of Foreign Affairs and Trade sought, and received, the advice of the Attorney General on the general legal permissibility under EU law of a Member State adopting measures to restrict or prohibit trade in services with a third country or territory.

External trade in both goods and services are areas falling within the exclusive competence of the European Union. The Treaty on the Functioning of the European Union provides that, for the specific areas of exclusive Union competence, a Member State may only legislate if "empowered" to do so by the Union.

In the case of external trade in goods, the 2015 EU Regulation on Common Rules for Imports provides an exception that empowers a Member State to adopt measures to prohibit or restrict the import of goods on, inter alia, public policy grounds.

In the case of external trade in services, however, there is no corresponding EU legal act, whether in a Treaty Article or in suitable EU secondary legislation (such as the 2015 Regulation), that provides similar public policy exceptions for a Member State unilaterally restricting trade in services with a third country.

The Government has brought forward a Bill that that balances Ireland's international legal obligations with compliance with EU law and the Irish constitution.

In relation to the pre-legislative scrutiny recommendations concerning the **urgent need for EU action**, Ireland has consistently used its position to influence the EU to take a principled position in relation to Israeli actions, including persistent Israeli breaches of human rights and international law, and to ensure that the EU is in compliance with its legal obligations, including under international law.

With specific reference to Israeli settlements, Ireland has continued to advocate for the strongest possible EU level action. Ireland also continues to engage at both official and political level with EU Member State partners in order to share expertise on the development of robust legislation on this issue.

Most recently, at both the May Foreign Affairs Council on 11 May and the Foreign Affairs Council (Trade) on 22 May, Ireland requested that the European Commission bring forward a proposal

[131] The response below is taken verbatim from briefing material provided by DFAT to the L&RS via email on 5 June 2026. This briefing material was provided by DFAT in response to an earlier request made by the L&RS to DFAT for responses to the Committee's individual PLS recommendations.

to prohibit EU trade with Israeli settlements in the occupied Palestinian territory, on the basis of the EU's Common Commercial Policy, for decision at the June Foreign Affairs Council.

Ireland also reiterated our previous call to suspend the EU-Israel Association Agreement, or at a minimum to suspend the trade elements of the Agreement as previously proposed by the President of the European Commission. Ireland highlighted this aspect in advance of the April 2026 Foreign Affairs Council, when the Foreign Ministers of Ireland, Spain and Slovenia wrote to the HR/VP requesting a discussion of the EU-Israel Association Agreement. The Ministers of all three countries called for the suspension of the Association Agreement at that time.

In addition, the Taoiseach wrote to European Council President Costa on 20 May, reiterating Ireland's position on EU trade with Israel and requesting an urgent discussion of these issues among EU leaders at the next meeting of the European Council on 18-19 June.

This is part of a consistent and intensive effort to encourage EU level action.

In February 2024, then Taoiseach Leo Varadkar, together with Spanish Prime Minister Pedro Sánchez, wrote to the President of the European Commission requesting an "urgent review" of whether Israel is complying with its human rights obligations under the EU-Israel Association Agreement.

In subsequent meetings of EU Foreign Ministers, Ireland repeatedly called for an EU-Israel Association Council to be convened urgently, in order to review Israel's compliance with its obligations under the Agreement.

During 2024, Ireland strongly supported successive rounds of EU sanctions against violent Israeli settlers under its Global Human Rights Sanctions Regime, adopted in April 2024 and in July 2024. We have consistently advocated support for further proposals from the European Commission to sanction extremist Israeli ministers and violent settlers, as well as Hamas.

During the preparations for the EU-Israel Association Council (convened on the margins of the Foreign Affairs Council in February 2025), Ireland advocated strongly and effectively for due regard for the Article 2 human rights clause in the EU-Israel Association Agreement in preparation for the Association Council and welcomed that this was reflected in the EU statement.

In May 2025 at the Foreign Affairs Council, it was decided that the EU would conduct a review of Israel's compliance with its obligations under Article 2 of the EU-Israel Association Agreement following a request by the Dutch Foreign Minister – a clear majority of Member States including Ireland supported this. The review was finalised in June 2025 and it was clear from the review that Israel is in breach of its human rights obligations, in contravention of Article 2 of the EU-Israel Association Agreement.

In June 2025, Belgium, together with eight other EU Member States, including Ireland, sent a letter to the HR/VP urging proposals to effectively discontinue trade with settlements in the oPt in light of the International Court of Justice's Advisory Opinion of 19 July 2024. Ireland's position is that EU action is required to ensure compliance with the EU's legal obligations, as identified in the July 2024 Advisory Opinion of the ICJ. The HR/VP's reply (sent in October 2025) stated that EU policy is already in line with the ICJ. Ireland disagrees with this assessment.

In September 2025, Commission President Ursula von der Leyen, citing the situation in Gaza and actions in the West Bank that threaten the two-State solution, stated in her State of the Union address that she would bring forward proposals to the Council, and would set up a Palestine Donor Group. Following the Commission President's address, the Commission proposed to suspend certain trade-related provisions of the Association Agreement between the EU and Israel, and a package of sanctions on extremist Israeli ministers, violent settlers and those who enable them, as well as on Hamas. The Commission's bilateral support to Israel was also put on hold. Ireland welcomed the proposals as a significant step forward and long overdue however the measures put to the Council did not meet consensus at that time.

In December 2025, Ireland initiated a joint letter of six other Member States to HR/VP Kallas in December 2025, calling for the EU to retain focus on the dire humanitarian situation in Gaza.

At the May 2026 Foreign Affairs Council, in addition to our calls to in regard to prohibiting EU trade with Israeli settlements in the occupied Palestinian territory and suspending the EU-Israel Association Agreement, Foreign Ministers finally reached agreement on the Commission proposal to sanction extremist Israeli settlers and entities, as well as leading Hamas figures. This followed the decision of the new Hungarian government to lift its previous veto on the proposal.

Ireland will continue to use its position to influence the EU to take a principled position in relation to Israeli actions, including persistent Israeli breaches of human rights and international law, and to ensure that the EU is in compliance with its legal obligations.

In relation to the pre-legislative scrutiny recommendations relating to the **effective enforcement of the Bill**, the Department of Foreign Affairs and Trade has engaged, and will continue to engage, with relevant Departments and agencies to ensure the effective implementation of the Bill.

In regards to drawing from the 2014 measures introduced in respect of Russia's destabilising activities in Ukraine in 2014, it should be noted that those measures are on a different Irish and EU legal basis to the present Bill. The European Commission produces guidance in respect of those restrictive measures.

On the specific issue of 'defences', the offences and related defences under the 2025 Bill arise in respect of the Customs Act 2015.

In relation to the pre-legislative scrutiny recommendations relating to the **potential implications of the legislation**, Ireland continues to make clear our intentions regarding the legislation to all of our bilateral partners and in all relevant fora.

At the EU level, Ireland has consistently used its position to influence the EU to take a principled position in relation to Israeli actions, including persistent Israeli breaches of human rights and international law, and to ensure that the EU is in compliance with its legal obligations. The Government's comprehensive record on this issue is set out in detail in the section above dealing with EU level action.

At the UN, Ireland consistently defends the two-State solution, and makes clear our deep concerns on settlement expansion and related issues including settler violence.

Concerning the US, the Government is endeavouring to ensure that the motivation and purposes behind the Bill are communicated and understood at all levels.

On the issue of data, it is important to distinguish between the occupied Palestinian territory and Israeli settlements. There is data available for services in regards to the occupied Palestinian territory, however, there is no reliable data at EU or national level on the volume of trade in services with settlements, as the current method of data collection (based on Eurostat requirements) simply records the value against the Israel country code.