

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

5 June 2026

Policy and Legislative Briefing Paper

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. This *Briefing Paper* examines the relevant policy and legal context underlying the Bill. In so doing, it examines developments in Gaza since 7 October 2023. It also discusses legal and other 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. A *Bill Digest* will be published in advance of Second Stage debate on the Bill in Dáil Éireann, which is scheduled for 10 June 2026. The *Bill Digest* will examine the Bill’s principal provisions and serve as a complement to this *Briefing Paper*.



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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. Its 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 25 May 2026, the United Nations (UN) Office for the Coordination of Humanitarian Affairs (OCHA) [reported](#) that across the West Bank, including East Jerusalem, “...escalating settler violence, Israeli forces’ operations, demolitions, displacement, and movement restrictions are increasingly heightening protection risks and disrupting Palestinians’ access to essential services.”

The Irish [Government](#) has indicated that whilst its preference is for a unified EU response to the Advisory Opinion, pending appropriate EU-level action, it will advance its own legislation on the matter. The [EU-Israel Association Agreement](#) (2000) provides the legal basis for the EU’s relations with Israel. In September 2025, the [European Commission](#) presented proposals to the Council of the EU, including a suspension of certain trade-related provisions of this Agreement, in response to the situation in Gaza. This would require a [Qualified Majority Vote](#), which thus far has proved impossible due to the opposition of certain EU Member States. On 20 October 2025, after the announcement of [US President Trump’s Comprehensive Plan to end the Gaza Conflict](#) and the agreement of a ceasefire on 10 October, EU High Representative for Foreign Affairs and Security Policy, [Kaja Kallas](#), stated that the context had changed. However, [she indicated](#) that the threat of sanctions remained “on the table” unless there was a “real and sustained change on the ground”, including more humanitarian aid reaching Gaza.

The [Tánaiste, Simon Harris](#), has indicated that the Bill is part of the domestic measures Ireland is taking in response to “...the egregious situation in Gaza and the West Bank”. The Advisory Opinion 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 2 June 2026, 952 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 Gaza's Ministry of Health (MoH), as reported by OCHA, [72,742 Palestinians](#) were killed in the armed conflict in Gaza between 7 October 2023 and 12 May 2026 and, as of 20 May 2026, [881 Palestinians had been killed](#) in Gaza since the ceasefire agreement on 10 October 2025. The *BBC* has [published satellite images](#) of Gaza and [statements](#) by Israeli President, Benjamin Netanyahu, which indicate that Israel has extended its presence beyond the yellow [demarcation] line, agreed as part of the US-negotiated ceasefire. The [Integrated Food Security Phase Classification](#) declared the existence of famine in Gaza Governorate in mid-August 2025. It indicated in [December 2025](#) that, despite an improvement in humanitarian access, the situation remained critical in Gaza. On 25 May 2026, [OCHA](#) reiterated that the humanitarian situation in Gaza is still critical with many displaced families living in overcrowded tents, schools or damaged structures that are exposed to ongoing strikes. According to [OCHA](#), these families have severely constrained access to basic services giving rise to public health concerns, which are compounded by a proliferation of rodents and other pests in Gaza. [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.

In conducting its military response to the 7 October attacks by Hamas and certain other Palestinian armed groups, Israel has been accused, including by an independent international commission of inquiry established by the UN Human Rights Council ([UNCOI](#)), of perpetrating genocide, and Israeli security forces have been accused of perpetrating [war crimes and crimes against humanity](#). Both [the Tánaiste](#) and the [Taoiseach, Micheál Martin T.D.](#), have stated that Israel has committed genocide in Gaza since 7 October 2023. In December 2023, South Africa instituted proceedings against Israel before the ICJ concerning alleged violations by Israel of its obligations under the [Genocide Convention](#). [Israel rejects](#) these accusations. Whilst the ICJ has yet to decide the case, it indicated [provisional measures](#) in 2024 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](#), this ICJ Order triggered the obligation of all States under international law to act to prevent genocide in Gaza.

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. In July 2025, the Committee convened hearings with legal experts and representatives of the Department of Foreign Affairs and Trade (DFAT), IBEC and stakeholder groups that both support and oppose the proposed legislation. A key issue that arose during the PLS hearings and in the wider debates concerning the Bill is whether it should also include a prohibition on trade in services with the Israeli settlements in the OPT. During the PLS hearings, some international law scholars argued that such a ban is necessary to give full effect to Ireland's obligations under international law. From an EU law

perspective, external trade between the EU and non-EU States falls under the EU's common commercial policy, an area in which the EU has exclusive competence. This means that Ireland requires a legal basis under EU law upon which to enact domestic legislation banning trade with the Israeli settlements in both goods and services. The Government has identified a potential legal basis for a ban on trade in goods, but has [indicated](#) that a ban on trade in services would raise more complex legal and implementation issues. Some professors of EU law who appeared before the Committee argued that a legal basis also exists under EU law for a domestic ban on trade in services on public policy grounds. Conversely, another professor specialising in EU law queried whether an EU law basis even exists for a domestic ban on trade in goods.

The [PLS Report](#) indicates that, of the over 770 submissions the Committee received concerning the General Scheme, the vast majority supported the legislative proposals and also a ban on trade in services. The [PLS Report](#) notes that a small number of submissions expressed concern at the potential economic or diplomatic consequences should the Bill be adopted, and a very small number argued that the proposals were antisemitic or could be perceived as such. Some representatives of stakeholder groups who oppose the Bill made similar arguments during [a PLS hearing on 15 July 2025](#). The Government has repeatedly rejected claims that the proposed legislation is antisemitic or represents a boycott of, or sanction against, Israel, instead emphasising that it is aimed at ensuring Ireland's compliance with its obligations under international law (see, for example, [here](#), [here](#) and [here](#)).

During [a PLS hearing on 16 July 2025](#), an IBEC representative indicated that the main concerns for IBEC's members arising from the legislative proposals relate to international reputational risks and potential reporting requirements under US anti-boycott legislation. He suggested that the implementation challenges and administrative and regulatory costs would be substantially greater if a ban on trade in services were included. However, various supporters of such a ban contested this argument, noting that Irish companies have been implementing an EU-wide ban on imports of certain goods and services from Russian-occupied parts of Ukraine since 2014, and that Irish companies trading with the Israeli settlements face reputational and other risks, as reflected in advice on [DFAT's website](#) (see, for example, [PLS hearings on 2 July 2025](#) and [16 July 2025](#)). Ultimately, the Committee strongly recommended in its [PLS Report](#) that the Bill be progressed and that the prohibition of imports from the OPT be extended to include trade in services in line with the ICJ's 2024 Advisory Opinion.

The Government confirmed on [13 January 2026](#) that it had received confidential legal advice from the Attorney General (AG) concerning a ban on trade in services, and advised [on 14 April 2026](#) that the AG had provided further clarification on certain legal issues. The Bill as initiated omits a ban on trade in services. In response to a question in Dáil Éireann on 26 May 2026, [the Taoiseach](#) referred to the "intangible" nature of services and indicated that a ban on services would be "impossible to implement" and posed a risk "in terms of jobs in this country and potential attacks on multinationals that are based here". The [Irish Human Rights and Equality Commission](#) (IHREC) has called for the Bill to be implemented with a ban on trade in services included in order to meet Ireland's international law obligations. [IHREC](#) asserts that "[a]ny operational difficulties can be addressed through phased commencement provisions."

According to figures accessible on the website of the [Central Statistics Office](#) (CSO), the overall value of imported goods from the OPT to Ireland was €214,204.50 in 2024 and €682,337 in 2025. Vegetables and fruit comprise most of these imported goods. During the PLS hearing on [1 July 2025](#), a DFAT representative advised that DFAT did not have reliable figures for imports of services from the Israeli settlements in the OPT. The Government’s [Regulatory Impact Analysis](#) (RIA) for the Bill states that the Bill’s enactment could 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.”

Some EU Member States have already initiated domestic measures in response to Israel’s actions in the OPT. The governments of Slovenia, Spain, Belgium and the Netherlands have agreed to ban the importation of goods from Israeli settlements in the OPT. A [law](#) is already in operation in Spain which bans the importation of goods originating in the Israeli settlements, the advertising of goods originating in the settlements, and the advertising of services provided in the settlements.

The Oireachtas Library & Research Service (L&RS) will publish a *Bill Digest* as a complement to this *Policy and Legislative Briefing Paper* ahead of Second Stage debate in Dáil Éireann on 10 June 2026. The *Bill Digest* will include an analysis of the Bill’s principal provisions and of the extent to which the Committee’s PLS recommendations are reflected in the Bill.

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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
Fourth Geneva Convention	Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 12 August 1949
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
ICBHR	Irish Coalition for Business and Human Rights
ICC	International Criminal Court
ICCPR	International Covenant on Civil and Political Rights
ICERD	International Convention on the Elimination of All Forms of Racial Discrimination
ICESCR	International Covenant on Economic, Social and Cultural Rights
ICJ	International Court of Justice
IDF	Israel Defense Forces
IHL	International Humanitarian Law
IHREC	Irish Human Rights and Equality Commission
IPC	Integrated Food Security Phase Classification
IPSC	Ireland-Palestine Solidarity Campaign
ISIF	Ireland Strategic Investment Fund
MoH	Ministry of Health in Gaza
NTMA	National Treasury Management Agency
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
OHCHR	United Nations Office of the High Commissioner for Human Rights
OPT	Occupied Palestinian Territory
RIA	Regulatory Impact Analysis
TEU	Treaty on European Union
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
UNRWA	UN Relief Works Agency for Palestine Refugees in the Near East
UNSC	United Nations Security Council
UNSG	United Nations Secretary General
2015 Act	<i>Customs Act 2015</i>

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

Introduction and methodology

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 text of the Bill 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. Its 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, (the ‘2015 Act’) to import goods into the State that originated in certain Israeli settlements in the OPT, including East Jerusalem. On 26 May 2026, after the Government approved the publication of the Bill, Minister for Foreign Affairs and Trade, Helen McEntee T.D., stated:

“Ireland has continually advocated for a peaceful resolution to the conflict between Israelis and Palestinians, and has consistently sought to progress implementation of the two-State solution. It is clear from the actions of the Israeli government, both in Gaza and in the West Bank, that they have no intention of reaching a peaceful resolution to the conflict or ending the illegal occupation of Palestinian territory. The Government’s position, and indeed that of the EU, is clear - settlements are illegal under international law and undermine the realisation of the two-State solution. The Bill will positively contribute towards Ireland’s compliance with its international legal obligations as identified in the 2024 ICJ 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. I will seek to enact the Bill before the summer recess.”¹

In July 2024, the ICJ issued an Advisory Opinion concerning the legal consequences arising from Israel’s policies and practices in the OPT (the ‘ICJ’s 2024 Advisory Opinion’).² It found that Israel’s occupation of Palestinian territory and settlements in the OPT are unlawful under international law. It identified legal consequences both for Israel and third States, including Ireland. The Advisory Opinion was issued following a request from the UN General Assembly (UNGA) on 30 December 2022. Due to the timing and manner in which the request was formulated, the Advisory Opinion does not examine Israel’s military operation in the Gaza Strip since 7 October 2023 in response to armed attacks against Israel by Hamas’ armed wing and other Palestinian armed groups.³ In conducting this operation, Israel has been accused, including by an independent international commission of inquiry (the ‘UNCOI’) established by the UN Human Rights Council (UNHRC), of committing genocide, and Israeli security forces

¹ 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 *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 1 April 2026 [hereinafter ‘ICJ Advisory Opinion 2024’].

³ ICJ Advisory Opinion 2024, para. 81.

have been accused of perpetrating **war crimes and crimes against humanity**. Israel denies these accusations. In December 2023, South Africa instituted proceedings against Israel before the ICJ concerning alleged violations by Israel of its obligations under the **Genocide Convention**. 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.⁴ According to the UNCOI and a number of international law scholars, the ICJ's Order effectively triggered the obligation of all States under international law to act to prevent genocide in Gaza.⁵ The **Taoiseach, Micheál Martin T.D.**, and **the Tánaiste**, Simon Harris T.D, have stated that Israel has committed genocide in Gaza since 7 October 2023, and the Tánaiste has indicated that the Bill is part of the domestic measures Ireland is taking in response to "...the egregious situation in Gaza and the West Bank".⁶

The **Government** published the **General Scheme** of the Bill on 25 June 2025. Like the Bill, as published, it proposed to impose a ban on trade in goods with the Israeli settlements. The General Scheme was referred to the **Oireachtas Joint Committee on Foreign Affairs and Trade** (the 'Committee') for pre-legislative scrutiny (PLS) on 25 June 2025. A key issue that arose during PLS and 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.

This *Briefing Paper* provides an overview of the legal and policy context. In particular, it:

- 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 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

⁴ 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 1 April 2026 [hereinafter 'ICJ Provisional Measures Order January 2024'].

⁵ 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, paras. 249-250, available [here](#), [hereinafter 'UN Doc A/HRC/60/CRP.3']. For the international scholars, see: Yussef al Tamimi, 'Implications of the ICJ Order (South Africa v. Israel) for Third States' (*EJIL Talk*: 6 February 2024) available [here](#), both accessed 1 April 2026.

⁶ Dáil debate, 'Situation in Gaza' (1 October 2025) available [here](#), accessed 1 April 2026.

- 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.

The Oireachtas Library & Research Service (L&RS) will publish a *Bill Digest* as a complement to this *Policy and Legislative Briefing Paper* ahead of Second Stage debate on the Bill in Dáil Éireann. The *Bill Digest* will examine the PLS recommendations in more detail as well as the principal provisions of the Bill.

Methodology

The preparation of this *Briefing Paper* involved a desk-based examination of relevant primary and secondary sources, including:

- the Bill and the Regulatory Impact Analysis (RIA) for the Bill;
- domestic legislation;
- primary and secondary sources of European Union (EU) law;
- caselaw of the Court of Justice of the European Union (CJEU);
- international law treaties;
- judgments, advisory opinions and orders of the International Court of Justice (ICJ);
- resolutions of the United Nations (UN) Security Council and the UN General Assembly;
- reports of independent international fact-finding missions and independent international commissions of inquiry established by the UN Human Rights Council;
- reports of UN agencies, the UN Office for the Coordination of Humanitarian Affairs (OCHA) and the Office of the UN High Commissioner for Human Rights (OHCHR);
- statements of the UN Secretary General and UN High Commissioner for Human Rights;
- the General Scheme, the pre-legislative Scrutiny (PLS) Report on the General Scheme, the transcripts of PLS hearings and stakeholders' submissions made as part of PLS;
- Private Members' Bills;
- transcripts of Dáil and Seanad debates and responses to parliamentary questions (PQs);
- reports of Oireachtas Committees;
- press releases and statements by Government Departments and Ministers;
- information available on the websites of the Israeli Foreign Affairs Ministry, Israeli Finance Ministry, Israeli Prime Minister's Office and Israeli Knesset;
- information available on the website of the Ministry of Foreign Affairs and Expatriates of the Palestinian Authority;
- information available on the websites of governments other than Ireland;
- information available on the websites of the UN, the International Criminal Court (ICC), the European Commission, the Council of the EU, and the European Ombudsman;
- academic publications by scholars researching in relevant areas, including international law, public health and humanitarian response;
- media coverage; and
- other relevant publications, including publications by the Integrated Food Security Phase Classification (IPC) and the European Parliamentary Research Service (EPRS).

Policy and legislative context

The Occupied Palestinian Territory (OPT)

The term 'Occupied Palestinian Territory' (OPT) has a contested meaning. For the purposes of this *Briefing Paper*, it is used to refer to Palestinian territory occupied by Israel since its 1967 armed conflict with Egypt, Syria and Jordan, namely, the West Bank, including East Jerusalem, and the Gaza Strip. This definition of the OPT aligns with the definition used by the ICJ for the purposes of its 2024 Advisory Opinion (paras. 86-94). The OPT does not include the Golan Heights, which form part of Syria and have also been occupied by Israel since the 1967 War.

Figure 1: Territories occupied by Israel since 1967



Source: UN Department of Public Information (1997)

Under the customary rules of international humanitarian law (IHL), as reflected in Article 42 of the [Hague Regulations of 1907](#), territory is considered occupied when it is placed under the authority of a hostile army and where such authority has been established and can be exercised.⁷ Israel dismantled settlements in the Gaza Strip in 2005 and withdrew its ground forces. However, Israel retained obligations in the Gaza Strip under the international law of occupation commensurate with the degree of effective control it exercised over the Strip.⁸ In its 2024 Advisory Opinion, the ICJ found that:

*“Israel remained capable of exercising, and continued to exercise, certain key elements of authority over the Gaza Strip, including control of the land, sea and air borders, restrictions on movement of people and goods, collection of import and export taxes, and military control over the buffer zone...”*⁹

In response to the 7 October 2023 armed attacks by Hamas and other Palestinian armed groups, Israel initiated a military offensive in Gaza, encompassing airstrikes and ground operations. Under the US-brokered ceasefire, signed in October 2025, the Israel Defense Forces (IDF) were required to withdraw to an area behind a yellow demarcation line comprising over 50 per cent of the Gaza Strip.¹⁰ According to sources, including *BBC News* and the UN Relief and Works Agency for Palestine Refugees in the Near East ([UNRWA](#)), Israel has moved the yellow blocks comprising the post-ceasefire demarcation line, extending its control further into Gaza and causing confusion among Palestinians.¹¹

Historical context to the Israeli occupation (up to October 2023)¹²

After World War I, the League of Nations placed Palestine (formerly under the control of the Ottoman Empire) under British administration ostensibly until such time as the Palestinians could self-govern. The Mandate required Britain to establish a national home for the Jewish people in Palestine without prejudice to “the civil and religious rights of existing non-Jewish communities in Palestine”.¹³ During the Mandate, there was large-scale Jewish immigration to Palestine, particularly after 1930 as Jews fled Nazi persecution in Europe.¹⁴ On 29 November 1947, the UNGA, by a two thirds majority, adopted [Resolution 181 \(II\)](#), in which it recommended partitioning Palestine into an Arab state and a Jewish state (comprising approximately 42.9% and approximately 56.4% of the territory respectively).¹⁵ The city of

⁷ *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory, Advisory Opinion*, ICJ Reports 2004, p. 136, para. 78, see [here](#), accessed 1 April 2026 [hereinafter ‘ICJ Wall Advisory Opinion (2004)’]. IHL is the law of armed conflict.

⁸ ICJ Advisory Opinion 2024, para. 94.

⁹ ICJ Advisory Opinion 2024, para. 93.

¹⁰ Garman, E. Pengelly and M. Murphy, ‘Israel moves Yellow Line deeper into Gaza, satellite images show’ (*BBC News*, 16 January 2026) available [here](#), accessed 14 May 2026; UNRWA, ‘Situation Report #202 on the Humanitarian Crisis in the Gaza Strip and the occupied West Bank, including East Jerusalem’ (26 December 2025) see [here](#), accessed 14 May 2026 [hereinafter ‘UNRWA Situation Report #202’].

¹¹ Ibid.

¹² Due to the *Briefing Paper’s* limited scope and the complex nature of the issues concerned, this overview of the historical context does not purport to be comprehensive or exhaustive. It is supplemented by a timeline in Appendix I.

¹³ League of Nations Council, ‘[Mandate for Palestine](#)’ (HM Stationery Office 1922) preambular para. 2, and art. 6

¹⁴ ‘History of the Question of Palestine’ (UNISPAL) see [here](#). Jewish Virtual Library, ‘Jewish & Non-Jewish Population of Israel/Palestine (1517-Present)’, see [here](#), [both accessed 7 January 2026]. See Appendix I for estimated figures.

¹⁵ ‘The Palestine Question: a Brief History’ (UNISPAL 1980) available [here](#), accessed 1 April 2026.

Jerusalem was to be placed under a special international regime due to its religious significance for both Muslims and Jews. The UN Partition Plan is outlined in Figure 2.

Figure 2: The UN Partition Plan 1947



Source: UN Department of Public Information (accessed May 2026)

The Jewish Agency¹⁶ and most of the Jewish population accepted the Plan.¹⁷ Most Palestinian Arabs, the Arab Higher Committee for Palestine and the League of Arab States opposed it as unbalanced, unjust and illegal.¹⁸ On 14 May 1948, the day before the British Mandate was due to end, David Ben-Gurion, the Head of the Jewish Agency, declared the establishment of the State of Israel. An armed conflict took place between Israel, on the one hand, and Syria, Lebanon, Egypt, Iraq, Jordan, Saudi Arabia and Palestinian Arab armed groups, on the other. By the time it ended in 1949, Israel occupied approximately 77% of mandatory Palestine,¹⁹ and Egypt and Jordan controlled the Gaza Strip and the West Bank respectively. Armistice Agreements established demarcation lines between the Arab and Israeli forces, which were subject to such rectification as might be later agreed by the parties.²⁰ This is commonly referred to as the Green Line or the 1949 armistice border.²¹ An estimated 726,000 Palestinian Arabs were displaced from their homes in the territory of the newly established State of Israel to the West Bank, the Gaza Strip and neighbouring Arab States.²² UNGA [Resolution 194 \(III\)](#) (1948) recognises the right of the refugees to return to their homes and receive compensation for lost/damaged property. In 1949, the UNGA adopted [Resolution 273 \(III\)](#) admitting Israel to the UN as a Member State. The Resolution did not set out the borders of the State of Israel.

The Six Day War took place between Israel, and Egypt, Syria and Jordan in June 1967. During this war, Israel occupied East Jerusalem, the West Bank and the Gaza Strip, as well as the Golan Heights in Syria and the Sinai Peninsula in Egypt. Egypt subsequently recovered control of the Sinai Peninsula after it signed a Peace Agreement with Israel in 1979. The first Israeli settlement in the OPT, Kefar Ezyon, was established in September 1967.²³ Settlement construction in the OPT has continued since then under successive Israeli governments.²⁴ Also in 1967, the UNSC adopted [Resolution 242](#). It affirms that a lasting peace in the Middle East should include (i) Israel's military withdrawal from territories occupied during the 1967 War, and (ii) recognition of the sovereignty, territorial integrity and political independence of every State in the area and their right to live in peace within secure and recognised boundaries. This so-called 'land for peace' formula formed the basis for many later peace talks.

In 1980, the Israeli Knesset enacted the Basic Law on Jerusalem, which declared the entire city of Jerusalem to be the Israeli capital. UNGA [Resolution 35/169](#) determined that the Basic Law is null and void, whilst UNSC [Resolution 478](#) affirmed that its enactment is a violation of international law. In 1987, the first Intifada (civil uprising) in opposition to the Israeli

¹⁶ The [Mandate for Palestine](#) (Article 4) provided for the establishment of a Jewish agency to advise on matters affecting the establishment of the Jewish national home and the interests of the Jewish population in Palestine.

¹⁷ See, e.g., ICJ Advisory Opinion 2024, para. 52.

¹⁸ See, e.g., ICJ Advisory Opinion 2024, para. 52; 'The Palestine Question: a Brief History' (UNISPAL 1980) available [here](#); 'Palestine Question: Letter/Statement from Arab Higher Committee', available [here](#). [All accessed 1 April 2026].

¹⁹ Britannica, '1948 Arab-Israeli War', available [here](#); 'History of the Question of Palestine' (UNISPAL) available [here](#). Although, 'The Palestine Question' (UNISPAL 1980) see [here](#), indicates the 1949 armistice lines left Israel in control of 67% of the territory of Palestine [all accessed 1 April 2026].

²⁰ ICJ Advisory Opinion 2024, para. 54.

²¹ ICJ Advisory Opinion 2024, para. 54.

²² 'The Palestine Question: a Brief History' (UNISPAL 1980) available [here](#), accessed 1 April 2026.

²³ UNHRC, 'Report of the independent international fact-finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the OPT, including East Jerusalem' (7 February 2013) UN Doc A/HRC/22/63, para. 24, see [here](#) [UN Doc A/HRC/22/63 (2013)].

²⁴ See, e.g., generally UN Doc A/HRC/22/63 (2013).

occupation began in the Gaza Strip. In 1993, the then Israeli Prime Minister, Yitzhak Rabin, and the then Chairman of the Palestinian Liberation Organization (PLO), Yasser Arafat, signed the [Declaration of Principles on Interim Self-Government Arrangements](#) (first Oslo Accord/Oslo I). It provided for the establishment of a Palestinian Interim Self-Government Authority in the West Bank and Gaza Strip. However, Israel maintained responsibility for external security and for the overall security of Israelis. Oslo I provided a timeline for future negotiations with a view to achieving a permanent settlement after a five-year transitional period based on UNSC Resolutions [242](#) (1967) and [338](#) (1973) (the ‘land for peace’ formula). This was not achieved. Under Oslo I, vital issues, including borders, the status of Israeli settlements and Jerusalem, and refugees’ right of return, were left to future negotiations. In 1995, Rabin and Arafat signed the [Palestinian-Israeli Interim Agreement on the West Bank and the Gaza Strip](#) (Oslo II). It provided for the establishment of a Palestinian Legislative Council and the division of the West Bank into three areas: Area A, Palestinian urban areas under exclusive Palestinian control (approximately 18%); Area B, mainly Palestinian rural areas under Palestinian civilian authority with Israel controlling security (approximately 22%); and Area C, under exclusive Israeli control, including security, planning and construction (approximately 60%).²⁵ Arafat’s Fatah party won the most seats in elections for the Palestinian Legislative Council in 1996. However, the transfer of powers to the Palestinian authorities in Areas A and B was ultimately limited and partial.²⁶

In 2000, the second ‘al-Aqsa’ Intifada erupted in Palestine in opposition to the Israeli occupation. In 2005, Israel dismantled its settlements in the Gaza Strip and withdrew its ground troops, but retained control of Gaza’s borders, airspace and territorial waters. In 2006, Hamas won the most seats in Palestinian legislative elections. Following violence between Hamas and Fatah, parallel Palestinian governance structures were established in the Gaza Strip (Hamas) and the West Bank (Fatah-led Palestinian National Authority, also referred to as the Palestinian Authority). In 2007, Israel imposed a blockade on the Gaza Strip, involving extensive restrictions on the free movement of people, goods and services. Armed conflicts occurred between the Israeli armed forces and Hamas’ military wing and other armed Palestinian groups in Gaza in 2008-2009, 2012 and 2014,²⁷ and a significant escalation in violence also occurred following the commencement of the Palestinian Great March of Return in March 2018.²⁸ At the same time, the construction of Israeli settlements in the West Bank continued and increased significantly after a new Israeli coalition Government led by Benjamin Netanyahu entered office in 2023.²⁹ According to a March 2024 [Report](#) by the Office of the UN High Commissioner for Human Rights (OHCHR), there were approximately 700,000 Israeli

²⁵ UN Doc A/HRC/22/63 (2013), para. 18.

²⁶ ICJ Advisory Opinion 2024, para. 66.

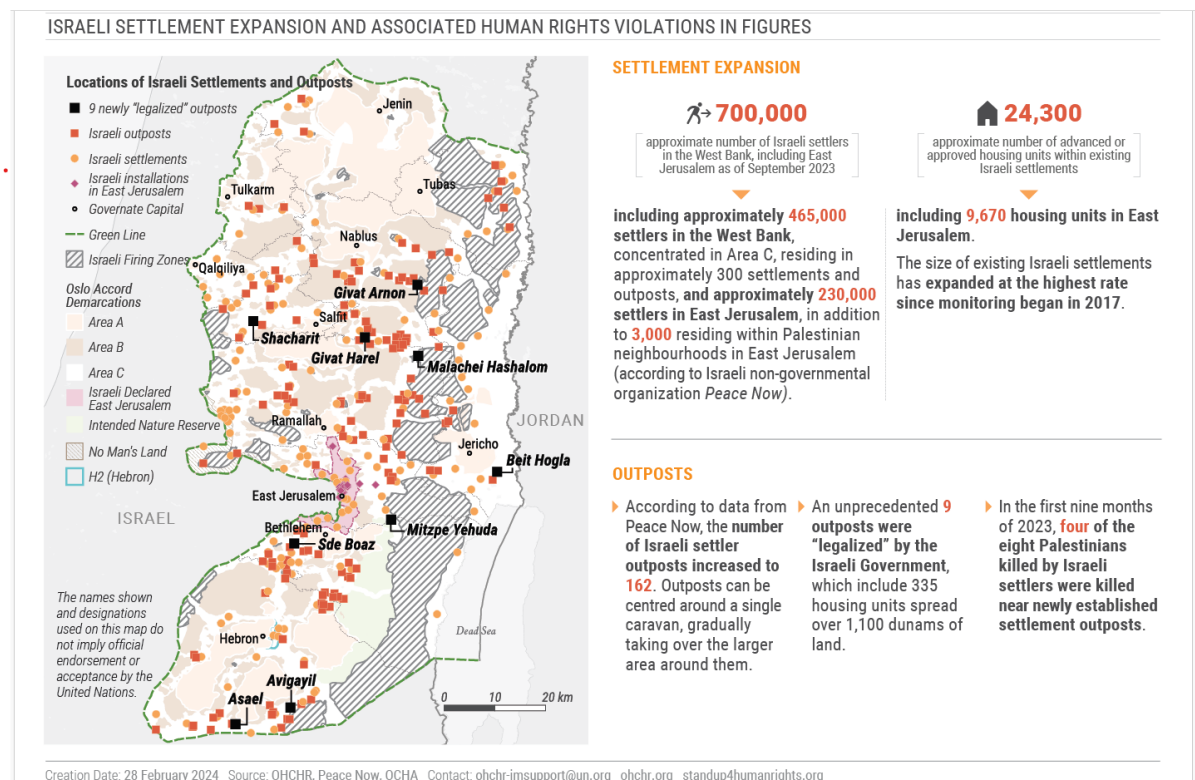
²⁷ See, e.g., reports regarding the 2012 and 2014 conflicts prepared respectively by the UN High Commissioner for Human Rights, and an independent international commission of inquiry established by the UNHRC: [UN Doc A/HRC/22/35/Add.1](#), and [UN Doc A/HRC/29/52](#), all accessed 1 April 2026.

²⁸ The UN Office for the Coordination of Humanitarian Affairs (OCHA) raised concerns over the excessive use of force by Israel in response to the demonstrations, noting the large number of casualties of unarmed Palestinians. See: OCHA, ‘Humanitarian snapshot: Casualties in the context of demonstrations and hostilities in Gaza | 30 Mar 2018 - 31 July 2019’ (31 August 2019) available [here](#), accessed 1 April 2026.

²⁹ See, e.g., OHCHR, ‘State of Palestine | period from 1 November 2022 to 31 October 2023’ (March 2024) available [here](#), accessed 1 April 2026.

settlers in the West Bank, including East Jerusalem, as of September 2023.³⁰ In addition, in July 2023 Israeli security forces conducted what the UNCOI described as their “largest military operation in the West Bank in 20 years”.³¹ Israel stated that the aims of the operation, which took place in Jenin refugee camp, included “neutraliz[ing] terrorist infrastructure”.³²

Figure 3: Israeli Settlement Expansion and Associated Human Rights Violations, March 2024



Source: OHCHR, March 2024

Israel’s obligations under international law in relation to the OPT

Israel has obligations in relation to the OPT and its occupants under relevant rules of public international law, including the prohibition of the acquisition of territory by force,³³ the right of peoples to self-determination free of external interference,³⁴ and the prohibition of genocide. These rules are peremptory norms (*jus cogens*), meaning they “have a rank and status superior to those of all the other rules of the international community”.³⁵ Under international law, a State may never derogate from its obligation to uphold peremptory norms. As these rules are

³⁰ Ibid.

³¹ UNCOI, ‘Report of the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel’ (5 Sept. 2023) para. 31, UN Doc A/78/198, available [here](#), accessed 1 April 2026 [hereinafter ‘UN Doc A/78/198’].

³² UN Doc A/78/198, para. 31.

³³ This rule is a corollary of the prohibition of the use of force in inter-state relations (Art. 2(4), *UN Charter*).

³⁴ This means the right of peoples to freely determine their political status and freely pursue their economic, social, and cultural development, free of external interference (Art. 1, *International Covenant on Civil and Political Rights*).

³⁵ Antonio Cassese, *International Law* (2nd edn., Oxford University Press (OUP) 2005) p. 199.

intended to protect fundamental community values, they create legal obligations that are owed to all States (obligations *erga omnes*), and all States in turn have a legal interest in ensuring that these rules are upheld.³⁶

Israel has obligations, in relation to the OPT and its inhabitants, not to engage in genocidal acts, to prevent genocide, and to prosecute any direct and public incitement to genocide, as a State party to the Convention on the Prevention and Punishment of the Crime of Genocide (*Genocide Convention*).³⁷ The following acts are punishable under Article 3 of the Genocide Convention: (a) genocide, (b) conspiracy to commit genocide, (c) direct and public incitement to commit genocide, (d) attempt to commit genocide, and (e) complicity in genocide. Article 1 imposes obligations on all State parties, including Ireland, to prevent and punish genocide. Genocide is defined under Article 2 as any of the following acts committed with intent to destroy, in whole or in part, a national, ethnical, racial or religious group, as such:

- (a) Killing members of the group;
- (b) Causing serious bodily or mental harm to members of the group;
- (c) Deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part;
- (d) Imposing measures intended to prevent births within the group;
- (e) Forcibly transferring children of the group to another group.

The ICJ has confirmed that the rights and obligations enshrined in the Genocide Convention are rights and obligations *erga omnes* that bind all States.³⁸ It further confirmed that all States have a duty to prevent and punish genocide under customary international law.³⁹

Israel also has obligations as the occupying power in the OPT under customary IHL, as reflected in sections II and III of the Hague Regulations of 1907,⁴⁰ and under the 1949 Geneva Convention relative to the Protection of Civilian Persons in Time of War (*Fourth Geneva Convention*). Palestinians living in the OPT are “protected persons” under the Fourth Geneva Convention (Article 47). Article 49(6) of this Convention prohibits an Occupying Power from deporting protected persons from territory it is occupying, transferring parts of its own civilian population into the occupied territory, or taking measures to organise or encourage such transfers.

In addition, Israel has ratified multiple human rights treaties, including the *International Covenant on Civil and Political Rights* (ICCPR), the *International Covenant on Economic, Social and Cultural Rights* (ICESCR), the *International Convention on the Elimination of All Forms of*

³⁶ Ibid, p. 262. See also ICJ Advisory Opinion 2024, para. 232.

³⁷ As noted previously and as shall be discussed in more detail later in this *Paper*, in December 2023 South Africa initiated proceedings against Israel before the ICJ concerning alleged violations by Israel of its obligations under the *Genocide Convention*. As of the date of writing, the ICJ has yet to issue a judgment in these proceedings. This *Paper* 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.

³⁸ See, e.g., *Armed Activities on the Territory of the Congo (New Application: 2002) (DRC v. Rwanda)*, *Jurisdiction and Admissibility, Judgment*, ICJ Reports 2006, p. 6, para. 64, available [here](#), accessed 1 April 2026. Customary International Law derives from the general practices of States that are accepted as being required by law.

³⁹ UN Doc A/HRC/60/CRP.3, para. 246.

⁴⁰ ICJ Wall Advisory Opinion (2004) para. 89; ICJ Advisory Opinion 2024, para. 96.

Racial Discrimination (ICERD), and the Convention on the Rights of the Child (CRC). In the 2024 ICJ Advisory Opinion, the ICJ recalled that “...international human rights instruments are applicable ‘in respect of acts done by a State in the exercise of its jurisdiction outside its own territory’, particularly in occupied territories.”⁴¹ Accordingly, Israel owes obligations under international human rights treaties it has ratified in respect of Palestinians living in the OPT.⁴² The ICJ further recalled that these human rights protections do not cease in situations of armed conflict or occupation, whilst noting that some rights may be exclusively matters of IHL, others may be exclusively matters of human rights law, and others again may concern both.⁴³

Israel’s violations of international law in the OPT and implications for third States

The ICJ,⁴⁴ several independent experts and independent bodies appointed by the UNHRC,⁴⁵ and the Attorney General, Rossa Fanning S.C., in a statement delivered on behalf of Ireland,⁴⁶ have all determined that Israel has committed serious violations of its obligations under international law in the OPT, including through its construction of settlements. They have also identified legal implications for third States arising from these violations. The UNSC⁴⁷ has adopted resolutions confirming that Israeli laws, policies and practices, which seek to promote Israeli settlements in the OPT, expropriate Palestinian land and property, and change the status of the City of Jerusalem, have no legal validity and constitute violations of international law and a serious obstacle to peace.⁴⁸ Several UNSC resolutions identify relevant actions that all States, including Ireland, should take. UNSC Resolution 465 (1980) “...Calls upon all States not to provide Israel with any assistance to be used specifically in connexion with settlements in the occupied territories”. UNSC Resolution 2334 (2016) “...Calls upon all States ... to distinguish, in their relevant dealings, between the territory of the State of Israel and the territories occupied since 1967”. In addition, UNGA Resolution 3236 (XXIX) (1974)⁴⁹ affirms the inalienable right of the Palestinian people to self-determination without external

⁴¹ ICJ Advisory Opinion 2024, para. 99.

⁴² See discussion in ICJ Advisory Opinion 2024, paras. 97-101; ICJ Wall Advisory Opinion (2004), paras. 102-113.

⁴³ ICJ Advisory Opinion 2024, para. 99.

⁴⁴ See generally ICJ Advisory Opinion 2024; ICJ Wall Advisory Opinion (2004).

⁴⁵ See, e.g., UN Doc A/HRC/60/CRP.3.

⁴⁶ DFAT, ‘Statement of Ireland in the ICJ Advisory Opinion Hearings on Israeli Practices and Policies in the Occupied Palestinian Territory’ (22 February 2024, last updated 12 April 2025) available [here](#), accessed 1 April 2026.

⁴⁷ Under Article 25 of the UN Charter, UN Member States agree to carry out the UNSC’s decisions in accordance with the Charter. Under Article 48, the UNSC may require UN Member States to take the actions needed to carry out its decisions under Chapter VII. This means that UNSC resolutions adopted under Chapter VII can impose binding obligations on States, depending on the wording used. For example, the word ‘Demands’ indicates a binding obligation. Diverging views exist regarding whether UNSC resolutions adopted otherwise than under Chapter VII can also impose binding obligations on UN Member States. See, e.g., B. Simma and others (eds.), *The Charter of the United Nations: a Commentary* (OUP 2012) p. 1186; Marko Divac Öberg, ‘The Legal Effects of Resolutions of the UN Security Council and General Assembly in the Jurisprudence of the ICJ’ (2005) 16(5) *European Journal of International Law* 87; Security Council Report, ‘Special Research Report No. 1: Security Council Action Under Chapter VII: Myths and Realities’ (23 June 2008) see [here](#); H. Birkenkötter, ‘Why Today’s UN Security Council Resolution Demanding an Immediate Ceasefire is Legally Binding’ (*Verfassungsblog*, 25 March 2024) see [here](#). [All accessed 1 April 2026].

⁴⁸ E.g., Resolutions 298 (1971), 446 (1979); 465 (1980); 2334 (2016), all accessed 1 April 2026.

⁴⁹ Save for some limited exceptions concerning UN finances and administration, UNGA resolutions do not, of themselves, impose binding legal obligations on States. Nevertheless, as the UNGA’s membership includes all UN Member States, UNGA resolutions can have a strong persuasive value. Furthermore, their contents sometimes reflect existing obligations under customary international law (CIL) or have the potential to crystallise into CIL rules overtime. See, e.g., Antonio Cassese, *International Law* (2nd edn., OUP 2005) pp. 196-197.

interference. UNGA [Resolution 35/169](#) (1980) demands the complete and unconditional withdrawal by Israel from all Palestinian and other Arab territories occupied since 1967.

ICJ Advisory Opinions

[Article 96\(1\) of the UN Charter](#) permits the UNGA or the UNSC to request the ICJ to give an advisory opinion on any legal question. As explained on the [ICJ's website](#):

*"...except in rare cases where it is expressly provided... the Court's advisory opinions are not binding. The requesting organ, agency or organization remains free to decide, as it sees fit, what effect to give to these opinions. Despite having no binding force, the Court's advisory opinions nevertheless carry great legal weight and moral authority...[and can] help to keep the peace ... [and] contribute to the clarification and development of international law..."*⁵⁰

ICJ Advisory Opinion on the legal consequences of the Wall (2004)

In 2002, the Israeli Cabinet decided to construct a security fence (Wall) in the West Bank beyond the Green Line. At the UNGA's request, the ICJ provided an [Advisory Opinion](#) on the Wall's legal consequences in 2004. The ICJ determined that by constructing the Wall, Israel had breached its obligation *erga omnes* under international law to respect the Palestinian people's right to self-determination, and had violated rules of IHL that are fundamental to elementary considerations of humanity and incorporate obligations of an essentially *erga omnes* character.⁵¹ It found that the Wall led to the destruction or requisition of properties in contravention of the law of occupation,⁵² and gravely infringed a number of human rights of Palestinians in the OPT.⁵³ It also found that, since 1977, Israel has "...conducted a policy and developed practices involving the establishment of settlements..." in the OPT contrary to Article 49(6) of the Fourth Geneva Convention.⁵⁴ It determined that Israel must cease the Wall's construction and its associated breaches of international law, and make reparations for damage caused to all natural and legal persons.⁵⁵ Regarding the international law obligations of third States, including Ireland, it found that:

- all States are obligated not to recognise the illegal situation resulting from the Wall's construction in the OPT or render aid or assistance in maintaining it;
- all States must ensure, whilst acting in accordance with international law, that any impediment, resulting from the Wall's construction, to the Palestinian people's exercise of its right to self-determination, is brought to an end; and
- all State parties to the [Fourth Geneva Convention](#), including Ireland, must ensure Israel's compliance with its IHL obligations under the Convention.⁵⁶

⁵⁰ ICJ, 'Advisory Jurisdiction', available [here](#), accessed 1 April 2026.

⁵¹ ICJ Wall Advisory Opinion (2004) paras. 122 and 157.

⁵² Articles 46 and 52 of the Hague Regulations and Article 53 of the Fourth Geneva Convention. See *ibid*, para. 132.

⁵³ ICJ Wall Advisory Opinion (2004) paras. 134 and 137.

⁵⁴ ICJ Wall Advisory Opinion (2004) para. 120.

⁵⁵ ICJ Wall Advisory Opinion (2004) paras. 151-153 and 163.

⁵⁶ ICJ Wall Advisory Opinion (2004) para. 159.

2024 ICJ Advisory Opinion on the legal consequences of the Israeli occupation

On 30 December 2022, the 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?”⁵⁷

On 19 July 2024, the ICJ delivered its Advisory Opinion. 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.”⁵⁸

Breaches of international law

The ICJ found that Israel is violating its obligation *erga omnes* under public international law not to unlawfully annex territory/acquire territory by force. In particular, it found that Israel’s policies and practices in the OPT, including its exploitation of natural resources, proclamation of Jerusalem as Israel’s capital, application of Israeli domestic law, expansion of settlements and construction of the Wall, are designed to be permanent and create irreversible effects on the ground, and constitute the unlawful annexation of large parts of Palestinian territory.⁵⁹

The ICJ also found that Israel is breaching its obligation *erga omnes* under public international law to respect the right of the Palestinian people to self-determination.⁶⁰ It found that:

- Israel’s policies and practices contribute to the departure of Palestinians from certain areas of the OPT, risking alterations to the demographic composition of the OPT;
- Israel’s strict restrictions on movement between the Gaza Strip, the West Bank and East Jerusalem divide the Palestinian populations living in different parts of the OPT; and

⁵⁷ UNGA Resolution 77/247 (9 January 2023) UN Doc A/Res/77/247, operative para. 18., accessed 1 April 2026.

⁵⁸ ICJ Advisory Opinion 2024, paras. 230, 252 and 261.

⁵⁹ See, in particular, ICJ Advisory Opinion 2024, paras. 158, 173, 175 and 179.

⁶⁰ ICJ Advisory Opinion 2024, para. 243.

- Israel's policies and practices deprive Palestinian people of enjoying natural resources in the OPT, and render the West Bank, East Jerusalem and, especially, the Gaza Strip dependent on Israel for the provision of basic goods and services.⁶¹

Furthermore, the ICJ determined that Israel was acting inconsistently with/breaching its obligations under the international law of occupation:⁶²

- by diverting much of the OPT's natural resources to its own population, including settlers, and severely restricting the Palestinian population's access to water;⁶³
- by applying domestic Israeli law in East Jerusalem and subjecting Palestinians in the West Bank to Israeli military law;⁶⁴
- by systematically failing to prevent or punish attacks by settlers against Palestinians in the OPT and using excessive force against Palestinians in the OPT; and ⁶⁵
- by its policies and practices toward Palestinians in Area C (of the West Bank), including forcible evictions, house demolitions and restrictions on residence and movement.⁶⁶

The ICJ also found that Israel was engaging in systemic discrimination against Palestinians in violation of its obligations under international human rights law.⁶⁷ In particular, it found that:

- Israeli laws and measures allow for differential treatment of Palestinians, including the residence permit policy, regime of restrictions on Palestinians' freedom of movement, planning and building permit policy, and punitive demolitions of Palestinian property.
- Israeli laws and measures keep a near-complete separation in the West Bank and East Jerusalem between settler and Palestinian communities, in breach of [Article 3](#) of ICERD.⁶⁸

Legal consequences for Israel, third States and international organisations

The ICJ found that Israel's continued presence in the OPT is illegal and entails Israel's international responsibility.⁶⁹ It found that Israel has obligations under international law to:

⁶¹ See, in particular, ICJ Advisory Opinion 2024, paras. 230-243.

⁶² See, in particular, ICJ Advisory Opinion 2024, paras. 115-156.

⁶³ Contrary to its obligations under Art. 55 of the Fourth Geneva Convention. See: *ibid*, para. 133.

⁶⁴ Contrary to Israel's obligations under Art. 43 of the Hague Regulations (1907) and Art. 64 of the Fourth Geneva Convention. See: ICJ Advisory Opinion 2024, paras. 134-141.

⁶⁵ Contrary to its obligations under Art. 46 of the Hague Regulations, complemented by Art. 27 of the Fourth Geneva Convention, and under Arts. 6(1) and 7 of the ICCPR. See: ICJ Advisory Opinion 2024, paras. 148-154.

⁶⁶ Contrary to its obligations under Art. 49 of the Fourth Geneva Convention. See: *ibid*, paras. 142-147.

⁶⁷ Contrary to its obligations under Arts. 2(1) and 26 of ICCPR, Art. 2(2) of ICESCR, and Art. 2 of ICERD. *Ibid*, para. 223.

⁶⁸ *Ibid*, paras. 180-229. Under [Art. 3 of ICERD](#): "States Parties particularly condemn racial segregation and apartheid and undertake to prevent, prohibit and eradicate all practices of this nature in territories under their jurisdiction".

⁶⁹ ICJ Advisory Opinion 2024, para. 267. Regarding the international law of state responsibility, see: International Law Commission, 'Draft Articles on Responsibility of States for Internationally Wrongful Acts: with Commentaries' (2001) see [here](#), accessed 1 April 2026. Para. 1 of the General Commentary clarifies that the articles "...seek to formulate, by way of codification and progressive development...the general conditions under international law for the State to be considered responsible for wrongful actions or omissions, and the legal consequences which flow therefrom." A statement made to UNGA's Sixth Committee on behalf of Ireland in October 2025 stated: "In Ireland's view, ... [these] articles now largely reflect customary international law..."; see: 'Sixth Committee Statement on Responsibility of States for Internationally Wrongful Acts' (10 October 2025) available [here](#), accessed 1 April 2026.

- end all of its unlawful policies and practices in the OPT, including immediately ceasing all new settlement activity, and repealing all legislation and measures creating or maintaining the unlawful situation;⁷⁰
- provide full reparation (restitution, compensation and/or satisfaction) for damage caused by its internationally wrongful acts;⁷¹ and
- bring an end to its presence in the OPT as rapidly as possible.⁷²

The ICJ 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 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 UN to give effect to these modalities.⁷³ 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;
- 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.⁷⁴

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.

The ICJ found that Israel's violations of its obligations *erga omnes* create legal consequences for international organisations (for example, the UN), including the obligation not to recognise

⁷⁰ ICJ Advisory Opinion 2024, para. 268.

⁷¹ ICJ Advisory Opinion 2024, paras. 269-271.

⁷² ICJ Advisory Opinion 2024, para. 267.

⁷³ ICJ Advisory Opinion 2024, para. 275.

⁷⁴ ICJ Advisory Opinion 2024, paras. 278 and 279.

as legal the situation arising from Israel’s unlawful presence in the OPT and to distinguish in their dealings with Israel between the territory of Israel and the OPT.⁷⁵

The Palestinian Ministry of Foreign Affairs and Expatriates (of the Palestinian Authority) welcomed the ICJ’s 2024 Advisory Opinion as “...a watershed moment for Palestine, for justice, and for international law.”⁷⁶ In contrast, Israeli Prime Minister, Benjamin Netanyahu, rejected the Advisory Opinion asserting: “The Jewish people are not occupiers in their own land, including in our eternal capital Jerusalem nor in Judea and Samaria...No absurd opinion in The Hague can deny this historical truth or the legal right of Israelis to live in their own communities in our ancestral home.”⁷⁷ On 18 September 2024, the UNGA adopted [Resolution ES-10/24](#), which Ireland co-sponsored and voted for.⁷⁸ 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;...”*⁷⁹

According to *BBC News*, “[t]he Palestinian ambassador called the vote [on Resolution ES-10/24] a turning point ‘in our struggle for freedom and justice’”, whereas his Israeli counterpart denounced it as “diplomatic terrorism”.⁸⁰ In April 2025, the Tánaiste, Simon Harris T.D., stated that the ICJ’s 2024 Advisory Opinion “...represents an authoritative statement of applicable international law, which is binding on all states and international organisations, including the EU and its Member States.”⁸¹

Developments since 7 October 2023

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 thereto in the Gaza Strip.⁸² On 7 October 2023, members of Hamas’ armed wing and other Palestinian armed

⁷⁵ ICJ Advisory Opinion 2024, para. 280.

⁷⁶ Ministry of Foreign Affairs and Expatriates, ‘This is a watershed moment for Palestine, for justice, and for international law’ (19 July 2024) available [here](#), accessed 1 April 2026.

⁷⁷ Israeli Prime Minister’s Office, ‘Statement by PM Netanyahu’ (19 July 2024) available [here](#), accessed 1 April 2026. Some Israelis and Jews refer to the occupied West Bank as Judea and Samaria.

⁷⁸ [124 UN Member States](#) voted in favour of it, 14 voted against, and 43 abstained.

⁷⁹ UNGA [Resolution ES-10/24](#) (19 September 2024) UN Doc A/RES/ES-10/24, operative para. 4(d)(iv).

⁸⁰ David Gritten, ‘UN General Assembly demands Israel ends occupation of Palestinian territories’ (*BBC News*, 19 September 2024) available [here](#), accessed 1 April 2026.

⁸¹ Dáil debate - PQs, ‘International Bodies’ (1 April 2025) available [here](#), accessed 1 April 2026.

⁸² ICJ Advisory Opinion 2024, para. 81.

groups carried out a coordinated attack on civilians and military targets in southern Israel.⁸³ 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 8 rescued hostages) and the remains of the remaining 85 deceased hostages had been returned to Israel.⁸⁴ As of 2 June 2026, Israel's Ministry of Foreign Affairs reported that 952 IDF soldiers had been killed since the beginning of Israel's 'Swords of Iron' conflict with Hamas on 7 October 2023.⁸⁵

The humanitarian situation in Gaza

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 and ground operations. The Gaza Strip is comprised of 360 square kilometres with a population of approximately 2.3 million as of the end of 2023, making it one of the world's most densely populated areas.⁸⁶ According to the Gaza Ministry of Health (MoH), as reported by OCHA, between 7 October 2023 and 12 May 2026, 72,742 Palestinians were killed and 172,565 were injured in Gaza.⁸⁷ Relying on MoH figures, OCHA reported that as of 20 May 2026, 881 Palestinians had been killed and 2,621 had been injured in Gaza since a ceasefire agreement was announced on 10 October 2025.⁸⁸ According to OHCHR, at least 46% of the Palestinians killed in Gaza between 7 October 2023 and 15 July 2025 were women and children.⁸⁹ A 2025 *Lancet* article reported that on average, life expectancy estimates in Gaza, for both sexes combined, decreased by almost half during the first year of the conflict, as compared with the previous year.⁹⁰ The **Famine Review Committee** of the **Integrated Food Security Phase Classification** (IPC), a multi-stakeholder global initiative, confirmed the existence of famine (IPC Phase 5) in Gaza Governorate⁹¹ as of 15 August 2025 based on "reasonable evidence", as set out in its **August 2025 Report**. The IPC reported that "...over half

⁸³ 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 1 April 2026 [hereinafter 'UN Doc A/HRC/56/CRP.3'].

⁸⁴ 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 1 April 2026.

⁸⁵ Israeli MoFA, 'Swords of Iron: IDF Casualties' (last updated 2 June 2026) available [here](#), accessed 2 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.

⁸⁶ UN Doc A/HRC/60/CRP.3, para. 23, relying on Palestinian Central Bureau of Statistics figures, available [here](#), accessed 1 April 2026.

⁸⁷ OCHA, 'Reported Impact Snapshot – Gaza Strip 13 May 2026' (15 May 2026) available [here](#). Having initially claimed that the MoH inflates mortality figures, in January 2026 IDF sources indicated that the IDF now accepts them. See: A. Croft, 'Israeli military accepts that 71,000 Palestinians were killed in Gaza war for first time, says report' (*The Independent*, 29 Jan. 2026) available [here](#). An article published in the *Lancet* in January 2024 found no evidence of inflated mortality reporting by the MoH: BQ Huynh, ET Chin and PB Spiegel, 'No evidence of inflated mortality reporting from the Gaza Ministry of Health' (2024) 403(10421) *The Lancet* 23-24. Some sources suggest the death toll is even higher than the MoH figures; see, e.g.: S.J. Hofmann, 'Gaza: What is the actual death toll, and how can we be sure?' (*DW*, 3 July 2025) available [here](#). [All last accessed 13 May 2026].

⁸⁸ OCHA, 'Humanitarian Situation Report' (25 May 2026) available [here](#), accessed 2 June 2026.

⁸⁹ OCHA, 'Reported Impact Snapshot Gaza Strip' (30 July 2025) available [here](#), accessed 1 April 2026.

⁹⁰ From 75.5 to 40.5 years. M. Guillot and others, 'Life expectancy losses in the Gaza Strip during the period October, 2023, to September, 2024' (8 Feb. 2025) 405(10477) *The Lancet* 478-485, see [here](#), accessed 1 April 2026.

⁹¹ The Gaza Strip is divided into five governorates: Gaza (also sometimes referred to as Gaza City), North Gaza, Deir al-Balah, Khan Younis and Rafah.

a million people in the Gaza Strip are facing catastrophic conditions characterised by starvation, destitution and death”, with another 1.07 million people (54%) in emergency conditions (IPC Phase 4), and 396,000 people (20%) in crisis conditions (IPC Phase 3).⁹²

On 29 September 2025, US President, Donald Trump, announced a 20-point ‘Comprehensive Plan to End the Gaza Conflict’, which was accepted by the parties to the conflict and endorsed by the UNSC.⁹³ A ceasefire was announced on 10 October 2025. However, as of the date of writing, the security situation in Gaza remains volatile. As indicated previously, the *BBC* has published satellite images of Gaza and statements by Israeli President, Benjamin Netanyahu, which indicate that Israel has extended its presence beyond the yellow [demarcation] line, agreed as part of the US-negotiated ceasefire.⁹⁴ A December 2025 IPC Report indicates that, despite an improvement in food security conditions and access for both humanitarian and commercial food deliveries, the situation remains critical.⁹⁵ It advises that between 16 October and 30 November 2025, around 1.6 million people (77% of the population analysed) faced high levels of acute food insecurity (IPC Phase 3 or above), including over half a million in “Emergency” (IPC Phase 4) and over 100,000 people in catastrophic conditions (IPC Phase 5).⁹⁶

In January 2026, Israel revoked the licences of 37 humanitarian NGOs operating in Gaza, including Médecins Sans Frontières and Oxfam, for failing to comply with new registration regulations. The regulations require humanitarian NGOs to supply the Israeli authorities with their workers’ names. Some NGOs indicated that they could not comply due to European data protection law and concerns over the safety of Palestinian staff.⁹⁷ According to OCHA, as of 29 April 2026 at least 593 humanitarian workers had been killed in Gaza since October 2023.⁹⁸ The regulations also allow for registration to be rejected on additional grounds, for example, calling for a boycott of Israel or supporting prosecutions of Israeli security forces before foreign and international courts.⁹⁹ Israel asserts that the rules seek to prevent Hamas and other armed groups from infiltrating humanitarian NGOs.¹⁰⁰ UN High Commissioner for Human Rights, Volker Türk, stated that the “outrageous” and “arbitrary” suspensions would make “an already intolerable situation even worse”.¹⁰¹ On 5 January 2026, Ireland, Iceland, Luxembourg, Norway, Slovenia, Malta and Spain issued a [joint statement](#) condemning Israeli

⁹² IPC, ‘Gaza Strip: Famine confirmed in Gaza Governorate, projected to expand’, Countries in Focus Archive: Issue 134, available [here](#), accessed 1 April 2026.

⁹³ UNSC [Res 2803 \(2025\)](#) (17 Nov. 2025) UN Doc S/RES/2803(2025). The 20-point peace plan is appended to the Resolution.

⁹⁴ B. Garman, E. Pengelly and M. Murphy, ‘Israel moves Yellow Line deeper into Gaza, satellite images show’ (*BBC News*, 16 January 2026) available [here](#); Tabby Wilson, ‘Netanyahu says he has directed IDF to increase control of Gaza to 70%’ (*BBC*, 29 May 2026) available [here](#), accessed 4 June 2026. See also UNRWA Situation Report #202.

⁹⁵ IPC, ‘Gaza Strip: Acute Food Insecurity Situation for 16 October - 30 November 2025 and Projection for 1 December 2025 - 15 April 2026’ (19 December 2025) available [here](#), accessed 1 April 2026.

⁹⁶ *Ibid.*

⁹⁷ Amy Walker and David Gritten, ‘Israel to bar 37 aid groups as UK and EU warn of severe impact in Gaza’ (*BBC News*, 1 January 2026) available [here](#), accessed 1 April 2026.

⁹⁸ OCHA, ‘Humanitarian Situation Report: 1 May 2026’ (2 May 2026) available [here](#), accessed 13 May 2026.

⁹⁹ Amy Walker and David Gritten, ‘Israel to bar 37 aid groups as UK and EU warn of severe impact in Gaza’ (*BBC News*, 1 January 2026) available [here](#), accessed 1 April 2026.

¹⁰⁰ *Ibid.*

¹⁰¹ *Ibid.* OHCHR, ‘Outrageous suspension of numerous aid agencies from Gaza’ (31 December 2025) available [here](#), accessed 28 March 2026.

legislation targeting UNRWA and reaffirming support for international humanitarian NGOs.¹⁰² On 27 February 2026, Israel's Supreme Court issued a temporary interim order, which allowed the 37 NGOs to continue most of their activities pending a final Court ruling on the matter.¹⁰³ On 25 May 2026, OCHA reported that "[t]he humanitarian situation in Gaza remains critical" with many displaced families sheltering in overcrowded tents, schools or damaged structures that remain exposed to strikes.¹⁰⁴ OCHA added that these families have severely constrained access to basic services giving rise to public health concerns, which are compounded by a proliferation of pests and rodents in Gaza. OCHA also advised that ongoing 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.

South Africa's proceedings against Israel before the ICJ

In December 2023, South Africa instituted proceedings before the ICJ accusing Israel, since 7 October 2023, of violating certain obligations under the Genocide Convention, including its obligation to refrain from genocidal acts in relation to Palestinians in the Gaza Strip. Israel rejects the allegations and maintains that its military offensive in Gaza since 7 October 2023 is a legitimate exercise of its inherent right to self-defence in response to an armed attack (Article 51, UN Charter). Once an armed conflict has started, all parties to the conflict, including any State exercising the right to self-defence, are bound by IHL and other relevant obligations under international law. Ireland filed a declaration of intervention in the proceedings under Article 63 of the Statute of the ICJ in January 2025.¹⁰⁵ It will likely take the ICJ several years to issue a judgment. In the interim, South Africa requested the ICJ to indicate provisional (emergency) measures to amongst other things "...protect against further, severe and irreparable harm to the rights of the Palestinian people under the Genocide Convention...".¹⁰⁶ On 26 January 2024, the ICJ issued an Order finding it plausible that Palestinians in Gaza have a right to be protected from acts of genocide and related acts, and that "...there is a real and imminent risk that irreparable prejudice will be caused to ... [these] rights..." before the Court issues its judgment.¹⁰⁷ In its Order, the ICJ indicated provisional measures requiring Israel, in relation to Palestinians in Gaza, to:

- ensure with immediate effect that its military does not commit any acts that could amount to genocide and take all measures within its power to prevent any such act;

¹⁰² DFAT, 'Joint Statement on support to UNRWA and NGOs' (5 January 2026) available [here](#), accessed 11 February 2026. The foreign ministers of the UK and nine other States also stated that any attempt to limit humanitarian NGOs' ability to operate in Gaza was "unacceptable". See: *ibid*.

¹⁰³ 'Israeli court allows aid groups facing Gaza ban to keep operating' (RTÉ, 27 February 2026) available [here](#), accessed 26 March 2026.

¹⁰⁴ OCHA, 'Humanitarian Situation Report' (25 May 2026) available [here](#), accessed 2 June 2026.

¹⁰⁵ ICJ, 'Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel): Declaration of intervention by Ireland pursuant to Article 63 of the Statute of the International Court of Justice' (6 January 2025) available [here](#), accessed 4 June 2026.

¹⁰⁶ ICJ Press Release 2023/77, 'The Republic of South Africa institutes proceedings against the State of Israel and requests the Court to indicate provisional measures' (29 December 2023) available [here](#), accessed 1 April 2026.

¹⁰⁷ ICJ Provisional Measures Order January 2024, paras. 54 and 74, available [here](#), accessed 1 April 2026.

- take all measures within its power to prevent and punish the direct and public incitement to commit genocide;
- take immediate and effective measures to enable the provision of urgently needed basic services and humanitarian assistance; and
- take effective measures to prevent the destruction, and ensure the preservation, of evidence related to allegations of acts of genocide.¹⁰⁸

In response to the ICJ's Order, Israeli Prime Minister, Benjamin Netanyahu, stated: "The vile attempt to deny Israel this fundamental right [to defend itself] is blatant discrimination against the Jewish state ...Our war is against Hamas terrorists, not against Palestinian civilians."¹⁰⁹ The Palestinian Ministry of Foreign Affairs and Expatriates welcomed the ICJ's Order and called on all States to ensure its implementation.¹¹⁰ The ICJ indicated [additional provisional measures](#) on 28 March 2024, in view of the worsening conditions of life in Gaza, and [on 24 May 2024](#), in response to developments in Rafah Governorate. The ICJ's provisional measures have implications for third States, including Ireland.¹¹¹ Previously, in its judgment in the *Bosnia and Herzegovina v. Serbia and Montenegro* (2007) case, the ICJ held:

*"...a State's obligation to prevent [genocide], and the corresponding duty to act, arise at the instant that the State learns of, or should normally have learned of, the existence of a serious risk that genocide will be committed."*¹¹²

Hence, the "serious risk" threshold determines when the duty to prevent genocide is triggered. The UNCOI and some prominent international law scholars have found that the ICJ's Order on 26 January 2024, and the recognition therein of a "real and imminent risk" of genocide, as discussed above, effectively put all States on notice of a serious risk that genocide was being, or would be, committed in Gaza and, accordingly, their duty to act to prevent genocide was triggered from this date.¹¹³ According to the ICJ, the obligation to prevent genocide requires States to "...employ all means reasonably available to them, so as to prevent genocide so far as possible".¹¹⁴ A State may incur responsibility under international law for an internationally wrongful act if it "...manifestly failed to take all measures to prevent genocide which were within its power, and which might have contributed to preventing the genocide."¹¹⁵

¹⁰⁸ ICJ Provisional Measures Order January 2024, paras. 78-81, available [here](#), accessed 1 April 2026.

¹⁰⁹ 'PM Netanyahu comments on the decision of the International Court of Justice' (Israeli Ministry of Foreign Affairs, 26 January 2024) available [here](#), accessed 1 April 2026.

¹¹⁰ Ministry of Foreign Affairs and Expatriates, 'Palestine welcomes the provisional measures ordered by the International Court of Justice today' (26 January 2024) available [here](#), accessed 1 April 2026.

¹¹¹ For the reaction of some international law scholars, see: Yussef al Tamimi, 'Implications of the ICJ Order (*South Africa v. Israel*) for Third States' (*EJIL Talk*, 6 February 2024) available [here](#), accessed 1 April 2026.

¹¹² *Case Concerning Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, ICJ Reports 2007, p. 43, 26 February 2007, para. 431.

¹¹³ 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 1 April 2026.

¹¹⁴ *Case Concerning Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, ICJ Reports 2007, p. 43, 26 February 2007, para. 430.

¹¹⁵ *Ibid.*

UN Independent International Commission of Inquiry (UNCOI)

The UNHRC established the Independent International Commission of Inquiry on the OPT and Israel (UNCOI) in May 2021 to, amongst other things, investigate in the OPT and Israel all alleged violations of IHL and violations and abuses of international human rights law leading up to and since 13 April 2021. Navanethem Pillay, former UN High Commissioner for Human Rights, was the UNCOI's first Chairperson.¹¹⁶ In its investigation of the attacks of 7 October 2023, the UNCOI found reasonable grounds to conclude¹¹⁷ that members of Hamas' military wing and other Palestinian armed groups had committed **war crimes** and grave violations of IHL.¹¹⁸ 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.¹¹⁹ In addition, it found reasonable grounds to conclude that, in conducting their military offensive in Gaza since 7 October 2023, Israeli security forces had committed war crimes and crimes against humanity;¹²⁰ and Israeli authorities and Israeli security forces had committed the *actus reus* (guilty act) of genocide with genocidal intent against Palestinians in the Gaza Strip.¹²¹ Furthermore, it found reasonable grounds to conclude that Israeli President, Isaac Herzog, Israeli Prime Minister, Benjamin Netanyahu, and former Israeli Defence Minister, Yoav Gallant, had incited the commission of genocide, and that the Israeli authorities had failed to punish them for doing so.¹²² 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."¹²³

The UNCOI identified legal implications for third States arising from the ICJ's issuance of Provisional Measures in respect of Israel in 2024. It found that these third States must:

"(i) ensure that Israel implements all orders for provisional measures issued by the ICJ;

¹¹⁶ Pillay resigned as a **UNCOI member** with effect from 3 November 2025. In the UN context, the terms 'international commission of inquiry' and 'factfinding mission' have been used to designate a temporary body of a non-judicial nature established by an intergovernmental body, the UNSG or the UN High Commissioner for Human Rights, to investigate alleged violations of international human rights law and/or IHL and make recommendations for corrective action based on their factual and legal findings, sometimes in order to assist in ensuring accountability. See: OHCHR, 'Commissions of Inquiry and Fact-Finding Missions on International Human Rights and Humanitarian Law: Guidance and Practice' (2015) p.7, available [here](#), accessed 1 April 2026.

¹¹⁷ 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: *ibid*, pp. 62-63.

¹¹⁸ UN Doc A/HRC/56/CRP.3, paras. 278-308.

¹¹⁹ UN Doc A/HRC/56/CRP.3, para. 306.

¹²⁰ 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., A/HRC/60/CRP.3, para. 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](#), accessed 1 April 2026.

¹²¹ UN Doc A/HRC/60/CRP.3, paras. 252 and 254.

¹²² UN Doc A/HRC/60/CRP.3, para. 253.

¹²³ UN Doc A/HRC/60/CRP.3, para. 255.

(ii) cooperate to bring to an end all Israeli actions in Gaza that amount to a violation of the Genocide Convention;
(iii) take steps to ensure the prevention of conduct that may amount to an act of genocide under the Genocide Convention, including the transfer of weapons that are used or likely to be used by Israel to commit genocidal acts;
(iv) not recognise as lawful the military operations in Gaza that led to the violations of peremptory norms (jus cogens), including genocide; and
(v) conduct investigations and take steps to ensure the punishment of violations of peremptory norms.”¹²⁴

The Palestinian Ministry of Foreign Affairs and Expatriates welcomed the UNCOI’s finding that Israel had perpetrated genocide.¹²⁵ On 16 September 2025, Israel stated it: “...categorically rejects the libelous rant published today by the Commission of Inquiry, spreading the malicious ‘genocide’ narrative, in attempt to delegitimize and demonize the State of Israel.”¹²⁶

Investigation by the Prosecutor of the International Criminal Court (ICC)

The ICC Prosecutor’s Office has been investigating the Situation in the State of Palestine since 13 June 2014.¹²⁷ On 21 November 2024, ICC Pre-Trial Chamber I issued an arrest warrant for Mohammed Diab Ibrahim Al-Masri, the former commander of Hamas’ military wing, for crimes against humanity and war crimes committed in the State of Israel and the State of Palestine from at least 7 October 2023. It also decided to issue arrest warrants for Netanyahu and Gallant for crimes against humanity and war crimes committed from at least 8 October 2023 to at least 20 May 2024. According to an article published on 21 November 2024 by *Wafa: Palestinian News and Information Agency*, the Palestinian Authority welcomed the decision to issue arrest warrants for Netanyahu and Gallant.¹²⁸ The article does not mention the arrest warrant issued for Mohammed Diab Ibrahim Al-Masri. The Israeli Prime Minister’s office condemned the decision to issue arrest warrants for Netanyahu and Gallant as “antisemitic”, the charges as “false”, and the ICC as “a biased and discriminatory political body”.¹²⁹ The statement doesn’t mention the arrest warrant issued for Mohammed Diab Ibrahim Al-Masri. In December 2025, the ICC Appeals Chamber rejected an Israeli challenge that had sought to block the ICC from investigating alleged international crimes in Gaza since 7 October 2023. The Trump Administration has imposed sanctions against ICC staff and judges for what it considers to be the ICC’s illegitimate and politicised targeting of Israel.¹³⁰

¹²⁴ UN Doc A/HRC/60/CRP.3, para. 250 and, see also, para. 249.

¹²⁵ General Delegation of Palestine to Australia, New Zealand and Pacific, ‘Palestinian Foreign Ministry Welcomes Report of the UN Independent International Commission of Inquiry on the Genocide in Gaza’ (16 September 2025) available [here](#), accessed 1 April 2026.

¹²⁶ ‘Israel categorically rejects the libelous rant published today by the Commission of Inquiry’ (Israel Press Release, 16 September 2025) available [here](#), accessed 1 April 2026.

¹²⁷ ICC, ‘State of Palestine: ICC-01/18’, available [here](#), accessed 1 April 2026.

¹²⁸ ‘Palestine welcomes ICC’s decision to issue arrest warrants for Netanyahu, Gallant’ (Wafa News Agency, 21 November 2024) available [here](#), accessed 1 April 2026.

¹²⁹ ‘Prime Minister’s Office Statement’ (21 November 2024) available [here](#), accessed 1 April 2026.

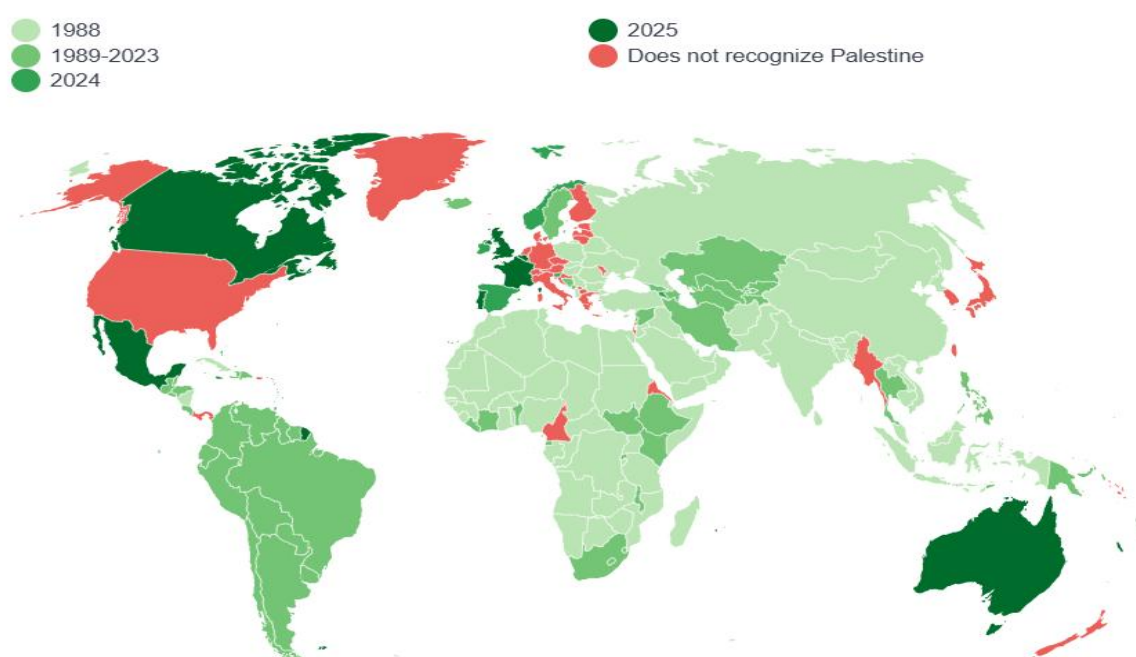
¹³⁰ US Dept. of State, ‘ICC Sanctions’, available [here](#). For a critique of the sanctions, see: Cyril Laucci, ‘US Sanctions Against the ICC: From Stupor to Action’ (*Opinio Juris*, 19 December 2025) available [here](#), all accessed 1 April 2026.

The obstacle settlements pose to a Palestinian State/two-State solution

The ICJ's 2024 Advisory Opinion indicates that certain Israeli practices and policies in the OPT, including support for Israeli settlements, pose a threat to the practical realisation of a Palestinian State. This in turn poses an obstacle to a potential two-State solution to the conflict. Under the UN Charter (Article 4), peace-loving States who accept, and can perform, the UN's membership obligations can apply to join the UN. The UNSC must first recommend the State's admission to the UNGA. This recommendation must be supported by at least nine of the UNSC's 15 Member States, including its five permanent members (the US, Russia, China, the UK and France). At least two-thirds of the UNGA's Member States, who are present and voting, must also support the State's admission.

In 2011, the Palestinian Authority submitted Palestine's application for UN membership and in 2012, the UNGA granted Palestine non-member observer State status in the UN (Resolution 67/19). In April 2024, the US vetoed a draft UNSC resolution proposing to permit Palestine to join as a full UN Member State.¹³¹ In May 2024, the UNGA (Resolution ES-10/23) determined that the State of Palestine is qualified for UN membership. In June 2024, the UNSC (Resolution 2735) reiterated "its unwavering commitment to the vision of the two-State solution".

Figure 4: States who support Palestinian statehood (Sept. 2025)

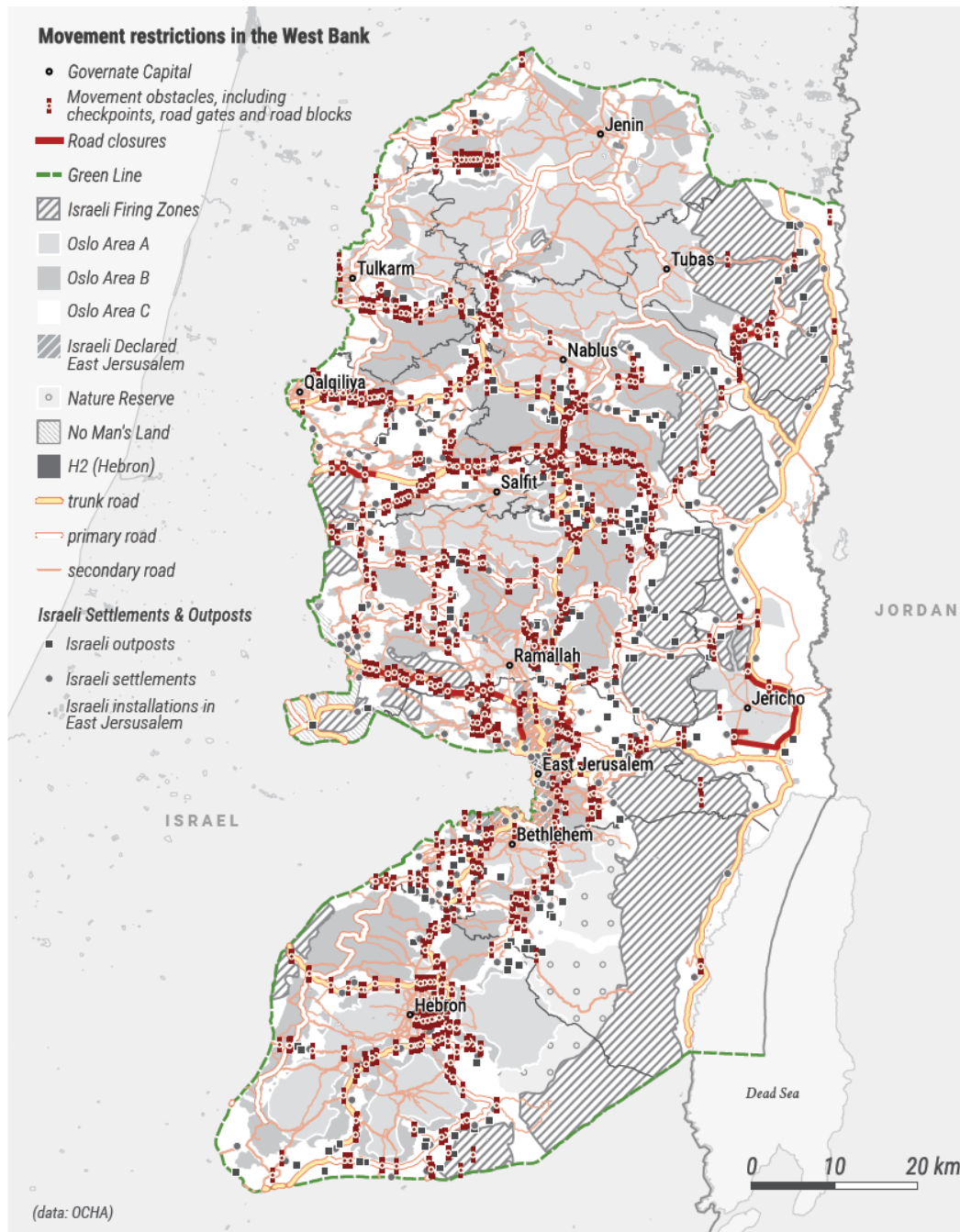


Source: *Le Monde*, 23 September 2025

¹³¹ 12 other Member States voted in favour of the draft resolution and two abstained (UK, Switzerland). See: UNSC, 'Record of 9609th Meeting' (18 April 2024) UN Doc. S/PV.9609, available [here](#), accessed 30 March 2026.

By 23 September 2025, 156 of the 193 UN Member States, including Ireland, had recognised Palestinian statehood (see Figure 4).¹³² Of the UNSC's permanent Member States, only the US has yet to do so.

Figure 5 Movement Restrictions and Israeli Settlements in the West Bank (31 Oct. 2024)



The names shown and designations used on this map do not imply official endorsement or acceptance by the United Nations.

Source: OHCHR, March 2025

¹³² Les Décodeurs, 'Map: The countries that recognize a Palestinian state' (*Le Monde*, 23 September 2025) available [here](#), accessed 1 April 2026.

OHCHR estimated that the number of Israeli settlers in the West Bank, including East Jerusalem, was 737,332 as of 31 October 2024 (see Figure 5).¹³³ In May 2025, the Israeli government approved the construction of 22 new settlements in the West Bank. According to *The Times of Israel*, the office of the Israeli Defence Ministry stated that the new settlements are: "...within a long-term strategic vision, whose goal is to strengthen the Israeli hold on the territory, to avoid the establishment of a Palestinian state, and to create the basis for future development of settlement in the coming decades."¹³⁴ In July 2025, UN Secretary General (UNSG), Antonio Guterres, stated that the expansion of Israeli settlements is "relentless" and "[t]he creeping annexation of the occupied West Bank is illegal. It must stop."¹³⁵ In August 2025, the Israeli Higher Planning Committee decided to approve the construction of 3,400 houses in the so-called E1 area. In a joint statement, the foreign ministers of 26 States, including Ireland, the UK, Canada, Australia and Japan, along with the EU High Representative for Foreign Affairs and Security Policy, condemned the decision as unacceptable and in violation of international law.¹³⁶ The UNSG also condemned it and stressed that the E1 project's advancement poses an "existential threat to the two-State solution".¹³⁷ The so-called E1 Plan, if implemented, would effectively divide the West Bank in two and cut it off from East Jerusalem.¹³⁸ Israeli Finance Minister, Bezalel Smotrich, stated that it will "bury the idea of a Palestinian state".¹³⁹ Prime Minister Netanyahu stated in September 2025, "[t]here will be no Palestinian state."¹⁴⁰ President Trump indicated in October 2025 that Israel would lose all US support if it annexed the West Bank.¹⁴¹ In December 2025, Israel's security cabinet approved 19 new settlements in the West Bank.¹⁴²

In February 2026, Israel decided to approve a process allowing for the registration of land in the West Bank as 'state property'. On 24 February 2026, the Foreign Ministers of almost 20 States, including Ireland, along with the Secretary Generals of the League of Arab States and the Organization of Arab States made a [Joint Statement](#) condemning "in the strongest terms" this decision. On 30 March 2026, the Israeli Knesset passed a law that made execution by hanging the default penalty for Palestinians convicted of lethal terrorist attacks with intent to

¹³³ OHCHR, 'State of Palestine | period from 1 November 2023 to 31 October 2024' (March 2025) available [here](#), accessed 1 April 2026.

¹³⁴ Toi Staff, 'Defense minister confirms government approval of 22 new West Bank settlements' (*The Times of Israel*, 29 May 2025) available [here](#), accessed 1 April 2026.

¹³⁵ 'Secretary-General's remarks to the wrap-up session of the High-level International Conference for the Peaceful Settlement of the Question of Palestine' (28 July 2025) available [here](#), accessed 1 April 2026.

¹³⁶ DFAT, 'Joint Statement of Foreign Ministers on E1 plans' (21 August 2025, updated 16 September 2025) available [here](#), accessed 1 April 2026.

¹³⁷ '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 1 April 2026.

¹³⁸ Tom McArthur and Jon Donnison, 'Israeli settlement plans will 'bury' idea of Palestinian state, minister says' (*BBC News*, 14 August 2025) available [here](#), accessed 28 December 2025.

¹³⁹ Ibid.

¹⁴⁰ Israeli PM's Office, 'Statement by PM Netanyahu' (21 September 2025) available [here](#). See also: Karl Sexton (AFP, Reuters), 'Netanyahu vows 'there will be no Palestinian state' (*DW*, 11 September 2025) [both accessed 14 May 2026].

¹⁴¹ Y. Knell and D. Gritten, 'Vance and Rubio criticise Israeli parliament's vote on West Bank annexation' (*BBC News*, 23 October 2025) available [here](#), accessed 1 April 2026.

¹⁴² 'Israel's security cabinet approves 19 new settlements in occupied West Bank' (*The Journal*, 21 December 2025) available [here](#), accessed 1 April 2026.

harm the State of Israel, including Palestinians in the occupied West Bank convicted by military courts. The law has been criticised, including by the Tánaiste, the European Commission, the UNSG and the [UN High Commissioner for Human Rights, Volker Türk](#), with the latter stating that its application would be a war crime.¹⁴³ On 25 May 2026, OCHA reported that, “[a]cross the West Bank, including East Jerusalem, escalating settler violence, Israeli forces’ operations, demolitions, displacement, and movement restrictions are increasingly heightening protection risks and disrupting Palestinians’ access to essential services.”¹⁴⁴

Irish Government’s twin-track approach to international law obligations

Successive Irish Governments have reiterated that the “...Israeli settlements are illegal under international law, constitute an obstacle to peace and threaten to make a two-state solution to the Israeli-Palestinian conflict impossible”.¹⁴⁵ The Attorney General, Rossa Fanning S.C., issued a [Statement before the ICJ on behalf of the State](#) on 22 February 2024, which recognises that, by its prolonged occupation of, and settlement activities in, Palestinian territory, Israel has committed serious breaches of peremptory norms of international law and the corresponding obligations *erga omnes* to which they give rise.¹⁴⁶ The Statement also recognises that these serious breaches give rise to legal consequences for third States, including the obligation to cooperate to bring the serious breach to an end through lawful means, not to recognise the illegal situation resulting from the serious breach, and not to render aid or assistance in maintaining the situation created by the serious breach.¹⁴⁷ It states:

*“In Ireland’s view, these obligations require all States, as well as international organisations with external trade competence (in Ireland’s case, the EU), to review their trading relationships with the settlements in the OPT. It requires them to take steps to prevent trade that assists in the maintenance of the situation created by the settlement activity, or that implicitly recognises or serves to entrench or legitimise Israel’s settlement or annexation of that territory.”*¹⁴⁸

The [Programme for Government 2025, Securing Ireland’s Future](#), includes commitments to:

- “...Continue to seek the application of International Law and justice to all sides in the current conflict through the international court system.
- Advocate for a meaningful interpretation of Israel’s human rights obligations under the EU-Israel association agreement at European Commission level and continue to advocate a review of the EU Trade Agreement.
- Progress legislation prohibiting goods from Occupied Palestinian Territories. following the July 2024 International Court of Justice Advisory Opinion....

¹⁴³ Tony Connelly, ‘Applying Israel’s death penalty law would be a ‘war crime’, says UN’ (*RTÉ*, 31 March 2026) available [here](#), accessed 1 April 2026.

¹⁴⁴ OCHA, ‘Humanitarian Situation Report’ (25 May 2026) available [here](#), accessed 2 June 2026.

¹⁴⁵ See: 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) available [here](#), accessed 1 April 2026 [hereinafter referred to as ‘PLS Report’].

¹⁴⁶ DFAT, ‘Statement of Ireland in the ICJ Advisory Opinion Hearings on Israeli Practices and Policies in the Occupied Palestinian Territory’ (22 February 2024, updated 12 April 2025) para. 29, see [here](#), accessed 1 April 2026.

¹⁴⁷ *Ibid*, para. 30.

¹⁴⁸ *Ibid*, para. 37.

- *Work with partners in the EU to introduce further sanctions against illegal settler activity in the West Bank and East Jerusalem.*¹⁴⁹

DFAT's *Statement of Strategy 2026-2029*, published on 12 May 2026, includes a commitment to progress legislation prohibiting goods from the OPT.¹⁵⁰ The Regulatory Impact Analysis (RIA) for the Bill 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."¹⁵¹

The Government's preference is for collective action at EU level in response to the Advisory Opinion.¹⁵² During a PLS hearing concerning the General Scheme of the Bill on 1 July 2025, DFAT representatives noted that this has not been possible to date, due to the opposition of certain EU Member States. In light of this, they indicated that the Government is taking a twin-track approach to implementing Ireland's international law obligations, as outlined in the ICJ's 2024 Advisory Opinion. They explained that this approach involves: (i) pursuing unified action at the EU level; and (ii) pending an adequate EU-level response, introducing the Bill at the domestic level. The RIA indicates that DFAT will engage with the European Commission on the draft legislation.¹⁵³

In order to provide more context regarding the twin-track approach, this *Paper* sets out some of the core actions that have been undertaken by the EU since the 7 October 2023 attacks by Hamas and certain other Palestinian armed groups and their aftermath. It also identifies some actions that were suggested but not implemented due to insufficient support amongst EU Member States. Before doing so, this *Briefing Paper* first outlines key elements of the EU-Israel Association Agreement (2000), including its 'essential elements clause', and relevant human rights provisions in the EU treaties. It also discusses the extent of the EU's trade relations with Israel, and within that, Ireland's trade relations with Israel.

EU-Israel Association Agreement (2000) and the EU Treaties

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 (TFEU), the EU has exclusive competence in this area.¹⁵⁴ 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. It provides for a regular political dialogue between the EU and Israel, a governing body known as the Association Council,¹⁵⁵ and enhanced cooperation in certain economic sectors, research and

¹⁴⁹ Programme for Government 2025, 'Securing Ireland's Future', p. 140, available [here](#), accessed 1 April 2026.

¹⁵⁰ DFAT, 'Statement of Strategy 2026-2029' (2026) p. 13, available [here](#), accessed 14 May 2026.

¹⁵¹ DFAT, 'Regulatory Impact Analysis' (29 May 2026) 6, available [here](#), accessed 3 June 2026.

¹⁵² See, e.g., *ibid*, 10.

¹⁵³ *Ibid*.

¹⁵⁴ Relevant EU law provisions are examined in more detail later in the *Paper* when examining the legislative proposals.

¹⁵⁵ The Association Council is comprised of representatives of the Council of the EU, the European Commission and the Israeli Government; see Articles 70 and 71 of the Association Agreement.

technology, and audiovisual, cultural and social matters.¹⁵⁶ An [EU-Israel action plan](#), adopted in 2005 and [extended](#) several times since then, helps give effect to the Association Agreement. Notably, 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.¹⁵⁷ 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 Palestinian Liberation Organization \(PLO\) for the benefit of the Palestinian Authority](#). 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 other than those agreed by both sides.¹⁵⁸ A Technical Arrangement between the EU and Israel requires proofs of origin, issued in Israel, for products originating in Israel.¹⁵⁹ To facilitate this, the European Commission publishes [a list](#) identifying by name and postal code the areas unlawfully occupied by Israel since 1967. Israeli certificates of origin set out the postal codes of the place of manufacture of Israeli products.¹⁶⁰ This enables customs authorities in EU Member States to identify and monitor the origin of products and refuse preferential access to those that originated in an Israeli settlement in the OPT.

Art. 2 of the [Association Agreement](#) contains the following “**Essential Elements**” clause:

“Relations between the Parties, as well as all the provisions of the Agreement itself, shall be based on respect for human rights and democratic principles, which guides their internal and international policy and constitutes an essential element of this Agreement.”

Article 79 of the Association Agreement, the ‘non-execution clause’, permits either party to take appropriate measures where it considers the other party has failed to fulfil an obligation under the Agreement, including the Essential Elements clause (outlined in the box above). Before so doing, the party must typically supply the Association Council with the information necessary to examine the alleged breach with a view to achieving a solution that is acceptable for all parties. If a solution cannot be found, the aggrieved party may take appropriate measures. In selecting appropriate measures, priority must be afforded to those which least disturb the Agreement’s functioning. Therefore, full suspension of the Agreement would likely be seen as a measure of last resort.¹⁶¹ In cases of special urgency, appropriate measures may be adopted without first submitting the matter to the Association Council. Any appropriate measures may be subject to dispute resolution provisions contained in Article 75, which entitle either party to refer a dispute to the Association Council concerning the Agreement’s

¹⁵⁶ Carmen-Cristina Cîrlig, ‘At a Glance: Review of the EU-Israel Association Agreement’ (European Parliamentary Research Service (EPRS), June 2025) available [here](#), accessed 1 April 2026 [hereinafter ‘Cîrlig, ‘Review of the EU-Israel Association Agreement’ (EPRS 2025)’].

¹⁵⁷ Cîrlig, ‘Review of the EU-Israel Association Agreement’ (EPRS 2025).

¹⁵⁸ 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 2 April 2026.

¹⁵⁹ European Commission, ‘EU trade relations with Israel’, available [here](#), accessed 2 April 2026.

¹⁶⁰ European Commission, ‘EU trade relations with Israel’, available [here](#), accessed 2 April 2026.

¹⁶¹ Cîrlig, ‘Review of the EU-Israel Association Agreement’ (EPRS 2025).

application or interpretation. If the Association Council cannot resolve the dispute by a decision, the dispute may be subject to an arbitration procedure.¹⁶² The TFEU also contains relevant rules regarding the suspension of international agreements to which the EU is a party. Article 218(9) provides that the Council of the EU, upon receipt of a proposal from the European Commission or the EU High Representative for Foreign Affairs and Security Policy, shall adopt a decision suspending an agreement's application. Article 218(8) provides that the Council "shall act unanimously ... for association agreements". This means that suspending the entire EU-Israel Association Agreement would require the support of all EU Member States. However, the EU could also decide to halt cooperation in specific areas. Some of these measures would require the Council to act unanimously (for example, halting political dialogue), whereas others only require a qualified majority vote (QMV), for example, a suspension of trade preferences and/or of research cooperation.¹⁶³ A QMV requires the support of 55% of the EU's Member States representing at least 65% of the EU's total population.

Relevant human rights obligations under the EU Treaties

Various provisions of the the Treaty on the European Union (TEU)¹⁶⁴ affirm the EU's commitment to human rights and the UN Charter's principles (Article 2 of the Charter), including in the EU's relations with non-EU States. Article 2 of the TEU confirms that the EU's values include respect for human rights. Article 3(5) requires the EU, in its relations with the wider world, to contribute to: the protection of human rights, the strict observance of international law, and respect for the UN Charter's principles. Article 6(3) provides that fundamental rights, as guaranteed by the European Convention on Human Rights and resulting from the constitutional traditions common to Member States, shall constitute general principles of EU law. Article 21(1) provides that the EU's international action will be guided by human rights principles and respect for the principles of the UN Charter and international law.

¹⁶² Under this procedure, the Association Council and the parties to the Association Agreement each appoint an arbitrator and the arbitrators' decision is taken by majority vote.

¹⁶³ Cîrlig, 'Review of the EU-Israel Association Agreement' (EPRS 2025).

¹⁶⁴ See also Article 205 of TFEU, accessed 1 April 2026.

EU-Israel trade and potential impact of a suspension of trade provisions

The EU's Trade Relations with Israel: Facts and Figures*

- The EU is Israel's largest trading partner, accounting for 31.7% of Israel's total trade in goods with the world in 2025 (compared with 32% in 2024).
- In 2025, 33.1 % of Israel's imports came from the EU (compared with 34.2% in 2024).
- In 2025, 29.4% of Israel's exports went to the EU (compared with 28.8% in 2024).
- Total trade in goods between the EU and Israel in 2025 was €43.3 billion (compared with €42.6 billion in 2024)
 - EU imports from Israel were €15.3 billion in 2025 (compared with €15.9 billion in 2024) and included machinery and transport equipment (€6.5 billion, 42.8%), and chemicals (€2.9 billion, 18.7%).
 - EU exports to Israel were €28 billion in 2025 (compared with €26.7 billion in 2024) and included machinery and transport equipment (€12 billion, 42.7%) and chemicals (€4.9 billion, 17.4%).
- Two-way trade in services between the EU and Israel was €26.6 billion in 2024 (compared with €25.6 billion in 2023) and comprised EU imports of services amounting to €10.6 billion and EU exports of services amounting to €16 billion).

* Source: European Commission, accessed 1 April 2026 (for 2024 figures and 2023 figures concerning trade in services) and 14 May 2026 (for 2025 figures and 2024 figures concerning trade in services)

A suspension of the Association Agreement's core trade-related provisions would mean that Israeli imports would lose their preferential access to the EU market and would be charged duties at the level applied to any non-EU country with whom the EU has no free trade agreement. In 2025, it was estimated this measure would cost Israeli exporters €227 million.¹⁶⁵

Ireland-Israel trade

Tables 2 and 3 provide information regarding the overall value of Ireland's trade with Israel from January 2021 to December 2025.

Table 2 - Value (€'000) of Export Goods to Israel from January 2021-December 2025*

	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Jan-Dec 2024	Jan-Dec 2025
€'000	821,472	1,048,736	511,538.00	1,460,921.09	1,368,592.58

Source: CSO: 'Value of Merchandise Trade TSA13' (2026); CSO: 'Value of Merchandise Trade TSA14' (2026)

* The figures in Table 2 are set out in thousands of Euros. For example, the value of goods exported from Ireland to Israel in 2025 was €1,368,592,580.

¹⁶⁵ Isabel Marques da Silva, 'Can the EU overcome divergence over sanctions against Israel?' (*Euronews*, 23 September 2025) available [here](#), accessed 1 April 2026.

Table 3 - Value (€'000) of Import Goods from Israel from January 2021-December 2025*

	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Jan-Dec 2024	Jan-Dec 2025
€'000	2,438,712	4,836,442	3,609,815.84	3,818,063.75	3,391,414.44

Source: CSO: 'Value of Merchandise Trade TSA13' (2026); CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 3 are set out in thousands of Euros. For example, the value of goods imported from Israel to Ireland in 2025 was €3,391,414,440.

Tables 4 and 5 provide information regarding the top five categories of goods, in terms of value, exported to, and imported from, Israel from January 2023 to December 2025.

Table 4 - Top Five Categories of Export Goods to Israel by Value from Jan. 2023-Dec. 2025*

Year	Rank 1 Category (amount in €'000)	Rank 2 Category (amount in €'000)	Rank 3 Category (amount in €'000)	Rank 4 Category (amount in €'000)	Rank 5 Category (amount in €'000)
2023	Electrical machinery, appliances etc., n.e.s. (125,662)	Medicinal & pharmaceutical products (107,289)	Essential oils, perfume materials, toilet preparations etc. (95,284)	Chemical materials and products (44,557)	Misc. edible products and preparations (27,377)
2024	Electrical machinery, appliances etc., n.e.s. (1,020,721)	Medicinal & pharmaceutical products (105,639)	Essential oils, perfume materials, toilet preparations etc. (97,484)	Photographic apparatus, optical goods, watches and clocks (51,297)	Chemical materials and products (45,876)
2025	Electrical machinery, appliances etc., n.e.s. (987,235)	Essential oils, perfume materials, toilet preparations etc. (107,537)	Medicinal & pharmaceutical products (82,837)	Chemical materials and products (55,028)	Office machines and automatic data processing equipment (28,023)

Source: CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 4 are set out in thousands of Euros. For example, the value of goods exported to Israel from Ireland in 2025 in the 'electrical machinery, appliances etc.' category was €987,235,000. The acronym 'n.e.s.' in the table denotes 'not elsewhere specified or included'; see: CSO, 'Explanatory Notes' (2015).

Table 5 - Top Five Categories of Import Goods from Israel by Value from Jan. 2023-Dec. 2025

Year	Rank 1 Category (amount in €'000)	Rank 2 Category (amount in €'000)	Rank 3 Category (amount in €'000)	Rank 4 Category (amount in €'000)	Rank 5 Category (amount in €'000)
2023	Electrical machinery, appliances etc., n.e.s. (3,420,689)	Professional, scientific and controlling apparatus (53,386)	Inorganic chemicals (29,417)	Telecommunications and sound recording, reproducing equipment (18,444)	Office machines and automatic data processing equipment (11,324)
2024	Electrical machinery, appliances etc., n.e.s. (3,636,647)	Professional, scientific and controlling apparatus (61,330)	Inorganic chemicals (23,543)	Organic chemicals (18,864)	Medicinal and pharmaceutical products (12,813)
2025	Electrical machinery, appliances etc., n. e. s. (3,225,798)	Medicinal and pharmaceutical products (38,220)	Organic chemicals (24,423)	Professional, scientific and controlling apparatus (21,163)	Inorganic chemicals (19,504)

Source: CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 5 are set out in thousands of Euros. For example, the value of goods imported from Israel to Ireland in 2025 in the 'electrical machinery, appliances etc.' category was €3,225,798,000. The acronym 'n.e.s.' in the table denotes 'not elsewhere specified or included'; see: CSO, 'Explanatory Notes' (2015).

As set out in Table 4, the value of goods imported from Israel to Ireland amounted to approximately €3.8 billion in 2024, and approximately €3.39 billion in 2025. As set out in Table 5 above, the vast majority of these imports fell into the 'electrical machinery, appliances etc. n.e.s.' category. Relying on figures from the UN's trade database, [Comtrade](#), *The Irish Times* reported on 8 June 2025 that Ireland was Israel's second-most important export market for goods in 2024, behind the US (which imported \$17.3 billion/€15.1 billion worth of Israeli products in 2024).¹⁶⁶

Some elements of the EU's response since 7 October 2023

The **26 and 27 October 2023 European Council Conclusions**, amongst other things, reiterated the Council's strongest condemnation of Hamas for its terrorist attacks on 7 October 2023, and strongly emphasised Israel's right to defend itself in line with international law and IHL.

¹⁶⁶ Eoin Burke-Kennedy, 'Despite the politics, Ireland is Israel's second-biggest export market for goods' (*The Irish Times*, 8 June 2025) available [here](#), accessed 18 May 2026.

The Council expressed its gravest concern for the deteriorating humanitarian situation in Gaza and called for continued, rapid, safe and unhindered humanitarian access.

On **19 January 2024**, the EU established a dedicated framework of restrictive measures to hold accountable actors who support, facilitate or enable violent actions by Hamas and the Palestinian Islamic Jihad.¹⁶⁷

The **27 June 2024 European Council Conclusions**, amongst other things, expressed the Council's full solidarity and support to Israel; stressed the importance of respecting and implementing the legally binding orders of the ICJ; strongly condemned extremist settler violence in the West Bank; and condemned the Israeli government's decision to expand illegal settlements in the occupied West Bank, and urged the government to reverse the decision.

On **29 August 2024**, the then EU High Representative for Foreign Affairs and Security Policy, Josep Borrell, suggested imposing sanctions on two Israeli ministers for making hate messages against Palestinians.¹⁶⁸ The proposal was not adopted.

On **18 November 2024**, the then EU High Representative, Josep Borrell, updated the Foreign Affairs Council on a legal assessment of Israel's respect for human rights and international law, and proposed a suspension of the political dialogue between the EU and Israel under the Association Agreement.¹⁶⁹ The proposal was not adopted.

On **20 May 2025**, following a request from the Netherlands, supported by 16 other EU Member States including Ireland, the EU High Representative for Foreign Affairs and Security Policy, Kaja Kallas, announced that her office would review Israel's compliance with its human rights obligations under Article 2 of the Association Agreement.¹⁷⁰ Ireland and Spain had previously **called for a review** in February 2024. The Dutch request cited Israel's blockade of humanitarian aid deliveries to the Gaza Strip and proposed new system for aid distribution.¹⁷¹

On **19 June 2025**, the Foreign Ministers of nine EU Member States, including Ireland,¹⁷² sent a letter to High Representative Kallas and the European Commission calling for a review of the actions the EU must take to ensure compliance with its international law obligations as set out in the ICJ's 2024 Advisory Opinion.

¹⁶⁷ This regime is in addition to restrictive measures previously adopted against Hamas under the 'EU terrorist list'. Council of the EU, 'Sanctions against terrorism', available [here](#), accessed 1 April 2026. As of 17 September 2025, under the EU's Global Human Rights Sanctions Regime, the Council has listed nine individuals, and five entities linked to violent extremism in the West Bank and East Jerusalem, and the blocking of humanitarian aid into Gaza. This regime applies to genocide, crimes against humanity and other serious human rights violations or abuses. See: European Commission, 'Commission proposes suspension of trade concessions with Israel and sanctions on extremist ministers of the Israeli government and violent' (17 Sept. 2025) available [here](#), accessed 1 April 2026.

¹⁶⁸ 'EU's Borrell eyes sanctions on two Israeli ministers' (RTÉ, 29 August 2024) see [here](#), accessed 1 April 2026.

¹⁶⁹ Council of the EU, 'Foreign Affairs Council' (18 November 2024) available [here](#), accessed 1 April 2026.

¹⁷⁰ Tony Connelly, 'EU to review cooperation deal with Israel over Gaza' (RTÉ News, 21 May 2025) available [here](#), accessed 1 April 2026.

¹⁷¹ Círlig, 'Review of the EU-Israel Association Agreement' (EPRS 2025).

¹⁷² Other signatories included the Foreign Ministers of Belgium, Finland, Luxembourg, Poland, Portugal, Slovenia, Spain and Sweden. See transcript of PLS Hearing on **1 July 2025**; PLS Report, see [here](#), both accessed 1 April 2026.

On **20 June 2025**, the European External Action Service (EEAS) circulated a confidential Note prepared by the Office of the EU Special Representative for Human Rights to EU Member States ('the 'Note'). The Note is based on facts verified by, and assessments made by, the ICJ, the OHCHR, OCHA, the UNSG's Special Representative for Children and Armed Conflict, the UN Committee on the Rights of the Child, and the UN Satellite Centre. Focussing on recent events in Gaza and the West Bank, it concludes, "there are indications that Israel would be in breach of its human rights obligations" under Article 2 of the EU-Israel Association Agreement.¹⁷³

On **15 July 2025**, High Representative Kallas presented a paper with ten potential options for EU action to the EU Foreign Affairs Council in response to the Note. According to news reports by *Reuters* (10 July 2025) and *Euronews* (14 July 2025), the options included: a full or partial suspension of the Association Agreement, sanctioning individual Israeli ministers, suspending Israel's participation in the Erasmus+ student exchange or Horizon academic research programmes, suspending political dialogue, imposing an arms embargo, blocking imports to the EU from illegal settlements in the OPT, and halting visa-free travel for Israelis.¹⁷⁴ According to *RTÉ* (11 July 2025), the paper concluded that EU Member States could potentially be permitted to block imports from the Israeli settlements at the domestic level for public policy reasons.¹⁷⁵ Ultimately, no collective agreement was reached. Kallas stated "[w]e will keep these options on the table and stand ready to act if Israel does not live up to its pledges...the aim is to really improve the situation in Gaza."¹⁷⁶

On **28 July 2025**, the **Commission submitted a proposal** for a Council Decision to partially suspend provisions of the Association Agreement concerning Israel's participation in Horizon Europe, an EU-funded Framework Programme for Research and Innovation. The proposal noted that the humanitarian situation in Gaza remained severe, and that intensive diplomatic engagement with the Israeli authorities at various levels had not led to a significant, sustainable, change of the situation on the ground. As of the date of the writing, the Council has yet to adopt a Decision giving effect to the proposal.

On **10 September 2025**, in her **State of the Union Address**, European Commission President, Ursula von der Leyen, identified a recent systematic shift, which pointed to a clear attempt by Israel to undermine a two-state solution and a viable Palestinian State. She highlighted the financial suffocation of the Palestinian Authority, the proposed E1 settlement project (outlined previously), and actions and statements by certain Israeli ministers that incite violence. She announced that the Commission would immediately halt its bilateral financial support for

¹⁷³ European Ombudsman, Decision in case 2711/2025/AGU on how the European Union is dealing with the situation in Gaza (7 October 2025) available [here](#), accessed 21 November 2025. Euronews reported on 22 June 2025 that it had seen a letter in which Israel's Foreign Ministry rejected the review's findings. See: Sasha Vakulina, 'Exclusive: Israel blasts EU report accusing it of breaching human rights in Gaza' (*Euronews*, 22 June 2025) available [here](#), accessed 25 March 2026.

¹⁷⁴ Andrew Grey, 'EU outlines options for political action against Israel on human rights' (*Reuters*, 10 July 2025) available [here](#); Maia de la Baume and Shona Murray, 'EU member states hesitant on Kallas' 10 options for action against Israel' (*Euronews*, 14 July 2025) available [here](#) [both accessed 1 April 2026].

¹⁷⁵ Edmund Heaphy, 'EU may back national trade bans with Israeli settlements' (*RTÉ*, 11 July 2025) available [here](#). See also: DFAT, Regulatory Impact Analysis' (29 May 2026) 6, available [here](#) [last accessed 3 June 2026].

¹⁷⁶ European Council, 'Foreign Affairs Council' (15 July 2025) available [here](#), accessed 1 April 2026.

Israel, a measure it can take unilaterally.¹⁷⁷ President Von der Leyen advised that the Commission would also propose to the Council that:

- sanctions be imposed against extremist Israeli ministers and violent settlers; and
- certain trade-related provisions of the Association Agreement be suspended.¹⁷⁸

She indicated that a Palestine Donor Group would be established in October 2025, including a dedicated instrument for Gaza reconstruction, in collaboration with regional partners.¹⁷⁹ On **11 September 2025**, the European Parliament adopted a [Resolution](#) (2025/2852(RSP)) highlighting the need for EU action, including to combat famine in Gaza. On **17 September 2025**, the Commission presented its proposals to the Council, referring to the deteriorating situation in Gaza following Israel's blockade on humanitarian aid and ongoing bombardments and military operations.¹⁸⁰ It noted that Israel's breach of Article 2 of the Association Agreement was a serious material breach of that Agreement, entitling the EU to respond proportionately. It also noted that, given the special urgency, the EU could act without first having recourse to the Association Council.¹⁸¹ In response, the Israeli Foreign Minister, Gideon Sa'ar, stated that the Commission's proposals were "unacceptable" and "morally and politically distorted".¹⁸²

On **17 October 2025**, High Representative Kallas responded to the letter from Ireland and certain other EU Member States of 16 June 2025 seeking a review of the actions the EU must take to ensure compliance with its international law obligations as set out in the ICJ's 2024 Advisory Opinion. According to the RIA, the [response](#) indicated that, in the European Commission's view, the EU's current approach is in line with the spirit and letter of the ICJ's 2024 Advisory Opinion which also, in the Commission's view, does not oblige States to ban trade in goods with the Israeli settlements.

On **20 October 2025**, High Representative Kallas stated: "The ceasefire [of 10 October 2025] has changed the context... However, unless we see real and sustained change on the ground, including more aid reaching Gaza, the threat of sanctions remains on the table."¹⁸³ In conclusions issued on **23 October 2025**, the Council declined to impose the measures proposed by the Commission in September 2025. Amongst other things, it welcomed the

¹⁷⁷ This is provided under the Neighbourhood, Development and International Cooperation Instrument Global Europe 2021 to 2027. It will affect future allocations between 2025 and 2027 of €6 million per year on average, ongoing institutional cooperation projects and projects funded under the Regional EU-Israel cooperation facility in the context of the Abraham Accords. It won't affect EU support for Israeli civil society or the Yad Vashem Holocaust Remembrance Centre. See: European Commission, 'Commission proposes suspension of trade concessions with Israel and sanctions on extremist ministers of the Israeli government and violent' (17 September 2025) available [here](#), accessed 1 April 2026.

¹⁷⁸ European Commission, '2025 State of the Union Address by President von der Leyen' (10 September 2025) available [here](#), accessed 1 April 2026.

¹⁷⁹ Ibid.

¹⁷⁹ Ibid.

¹⁸⁰ European Commission, 'Commission proposes suspension of trade concessions with Israel and sanctions on extremist ministers of the Israeli government and violent' (17 September 2025) available [here](#), accessed 1 April 2026.

¹⁸¹ Ibid.

¹⁸² Isabel Marques da Silva, 'Can the EU overcome divergence over sanctions against Israel?' (*Euronews*, 23 September 2025) available [here](#); Rachel Hagan and Paul Adams, 'EU Commission proposes curbs on trade with Israel over Gaza war' (*BBC News*, 17 September 2025) available [here](#) [both accessed 12 February 2026].

¹⁸³ EEAS, 'Foreign Affairs Council: press remarks by High Representative Kaja Kallas after the meeting' (20 October 2025) available [here](#), accessed 1 April 2026.

agreement reached on the first phase of President Trump's Comprehensive Plan to end the Gaza Conflict, stressed the importance of de-escalation in the West Bank, including East Jerusalem, and called for a reversal of the E1 plan and an end to settler violence.¹⁸⁴

In its **18 December 2025 conclusions**, amongst other things, the European Council welcomed the adoption of **UNSC Resolution 2803** on the establishment of the Board of Peace and a temporary International Stabilisation Force for Gaza. In its **March 2026 conclusions**, amongst other things, the Council called for Hamas' permanent disarmament, and called on Israel to reverse its decision regarding the NGO registration law, reopen Gaza border crossings and fully comply with its international law obligations. It strongly condemned Israel's unilateral actions aiming to expand its presence in the West Bank and the massive increase in settler violence.

The Irish Times reported on **20 April 2026** that France and Sweden had called on the European Commission to "...urgently consider the legal and practical feasibility of introducing measures such as tariffs on settlement products and import restrictions through export licences".¹⁸⁵ On **21 April 2026**, a **proposal** by Ireland, Spain and Slovenia to suspend the Association Agreement was rejected at a meeting of EU foreign ministers in Luxembourg.

On **11 May 2026**, **Ministers in the Foreign Affairs Council** expressed deep concern at the humanitarian crisis in Gaza and the stalled implementation of the peace plan under UNSC Resolution 2803. They reached a political agreement to implement targeted sanctions against extremist settlers and entities supporting settlements in the West Bank, and to take further restrictive measures against leading Hamas figures. **Ireland has requested** that the European Commission bring forward a proposal to prohibit trade with the Israeli settlements in the OPT for decision at the Foreign Affairs Council to be held on **15 June 2026**.

Comparison with EU response to other situations

In some of the discussions surrounding the proposed suspension (either partial or complete) of the EU-Israel Association Agreement, references have been made to the EU's response to violations of human rights clauses in certain of its other Agreements with non-EU States. For example, before approximately mid-2023, the EU's relationship with certain African, Caribbean and Pacific States was governed by the Cotonou Partnership Agreement.¹⁸⁶ This Agreement contained an 'essential elements' (human rights) clause (**Article 9**), although it was more detailed than the essential elements clause included in the EU-Israel Association Agreement. **Article 96** of the Cotonou Partnership Agreement outlined the procedure for adopting appropriate measures in cases of breach. Between 2000 and 2015, Article 96 was invoked seventeen times, including in response to human rights violations.¹⁸⁷ The appropriate

¹⁸⁴ 'European Council meeting (23 October 2025) – Conclusions' EUCO 18/25, CO EUR 15 CONCL 5, available [here](#), accessed 21 November 2025.

¹⁸⁵ Jack Power, 'France and Sweden push to increase EU tariffs on goods from illegal Israeli settlements' (*The Irish Times*, 20 April 2026) available [here](#), accessed 18 May 2026.

¹⁸⁶ The Cotonou Agreement was superseded by the Samoa Partnership Agreement. See: European Council, 'African, Caribbean and Pacific countries', available [here](#), accessed 1 April 2026.

¹⁸⁷ European Commission, 'Joint Staff Working Document: Evaluation of the Cotonou Partnership Agreement' {SWD(2016) 260} (2016) pp 38-39, available [here](#), accessed 1 April 2026.

measures adopted by the EU included a curtailment of development aid and of cooperation in certain areas.¹⁸⁸ However, the EU never suspended the Cotonou Partnership Agreement.¹⁸⁹

In September 2011, the European Council unanimously adopted a [Decision](#) partially suspending the application of the [1977 EU-Syria Cooperation Agreement](#), which governed the EU's bilateral trade relations with Syria. Before 2011, the EU was one of Syria's main trading partners, with bilateral trade exceeding €7 billion in 2010.¹⁹⁰ The Cooperation Agreement does not contain an essential elements clause. However, its Preamble stipulates that the Agreement is based on the Parties' desire to maintain and strengthen friendly relations in accordance with the UN Charter's principles. Recital 9 of the [September 2011 Decision](#) determined that the Assad regime's repression of peaceful protests in Syria since March 2011 and grave human rights violations constituted a clear violation of the Charter's principles.¹⁹¹ Recitals 3 and 4 refer to Article 3(5) and 21(1) of [the TEU](#). Recital 10 indicates that, given the extreme seriousness of the Assad regime's violations of international law, the EU decided to adopt additional restrictive measures against it. Recital 11 stipulates that the Agreement should be partially suspended until the Syrian authorities end their systematic violations of human rights and comply with general international law and the principles that form the Agreement's basis. Recital 12 indicates that the suspension is partial in nature to avoid targeting the entire Syrian population and limited to trade in crude oil and petroleum products as this is the form of trade that most benefits the regime, thereby enabling its repression.

EU sanctions

Questions have also been raised regarding the legal basis for the EU sanctions imposed against Russian individuals, entities and sectors in response to Russia's invasion of Ukraine, which include restrictions on trade in goods and services.¹⁹² The *Rosneft* case,¹⁹³ discussed in more detail later in this *Paper*, involved an unsuccessful argument that both the EU sanctions against Russia, and the measures undertaken in the UK to implement them, were invalid, including because they infringed an [EU-Russia Partnership and Cooperation Agreement](#). EU sanctions are legally binding restrictive measures that can be imposed against individuals (for example, persons responsible for human rights violations), non-state actors (for example, companies and designated terrorist groups), and governments of non-EU States.¹⁹⁴ They can be:

- (i) imposed to give effect to UN sanctions within the EU territory;
- (ii) imposed on an autonomous basis (that is, at the EU's own initiative); or
- (iii) imposed to reinforce UN sanctions by applying stricter measures.

¹⁸⁸ Ibid.

¹⁸⁹ Círlig, 'Review of the EU-Israel Association Agreement' (EPRS 2025).

¹⁹⁰ European Commission, 'EU trade relations with Syria', available [here](#), accessed 1 April 2026.

¹⁹¹ 2011/523/EU: Council Decision of 2 September 2011 partially suspending the application of the Cooperation Agreement between the EEC and the Syrian Arab Republic, available [here](#), accessed 1 April 2026.

¹⁹² European Council, 'Explainer - Russia's war against Ukraine: EU sanctions' (last updated 11 May 2026) available [here](#), accessed 14 May 2026.

¹⁹³ Judgment of the Court (Grand Chamber) of 28 March 2017. *PJSC Rosneft Oil Company v Her Majesty's Treasury and Others*. Case C-72/15, Request for a preliminary ruling from the High Court of Justice (England & Wales), Queen's Bench Division (Divisional Court), available [here](#), accessed 1 April 2025.

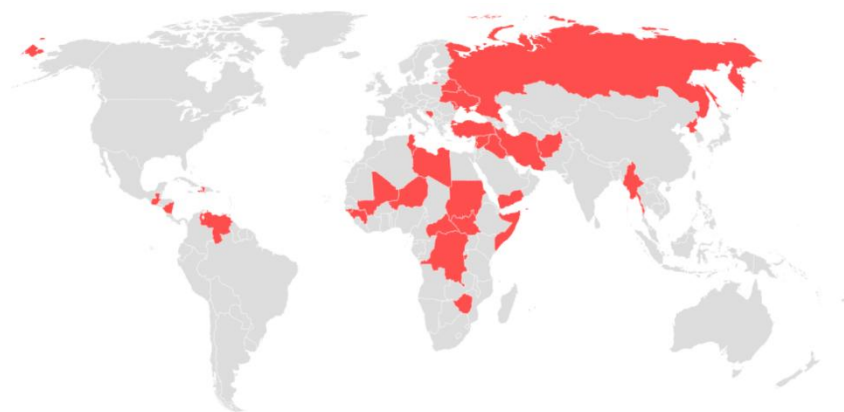
¹⁹⁴ European Council, 'Types of sanctions the EU adopts', available [here](#), accessed 1 April 2026.

EU sanctions can include:

- **arms embargos** prohibiting exports of arms to targeted countries;
- **travel bans** prohibiting targeted individuals from entering EU territory;
- **economic measures/sectoral sanctions** such as restrictions in the trade sector;
- the **freezing of funds and assets** of targeted individuals or entities in the EU; and
- **diplomatic sanctions**, for example, the recall of EU diplomatic representatives.

EU sanctions must be consistent with the objectives of the EU's external action, as set out in [Article 21](#) of the TEU, and should have humanitarian exemptions to avoid detrimental impacts on civilians.¹⁹⁵ They are not intended to be punitive, rather they seek to bring about a change in policy or behaviour.¹⁹⁶ The European Commission monitors the implementation of EU sanctions and provides guidance notes.¹⁹⁷ Most EU sanctions regimes are adopted in respect of a specific situation in a particular State.¹⁹⁸ Figure 6 below outlines countries where EU sanctions regimes apply.

Figure 6: Countries where EU sanctions regimes apply



Source: European Council (2026)

As regards the procedure for imposing sanctions, first the EU High Representative for Foreign Affairs and Security Policy makes a proposal concerning the imposition of sanctions. Based on this proposal, the Council of the EU may adopt a decision by unanimity to impose sanctions ([Article 29](#) of the TEU).¹⁹⁹ Then, under [Article 215](#) of the TFEU, following a joint proposal from the EU High Representative for Foreign Affairs and Security Policy and the Commission, the Council of the EU may adopt a regulation by QMV containing specific measures to give effect to the decision to impose sanctions adopted under Article 29 of the TEU. Any such regulation is binding on all persons and entities (for example, economic operators) within the EU.²⁰⁰

¹⁹⁵ Eur-Lex, 'Sanctions (restrictive measures)', available [here](#), accessed 1 April 2026.

¹⁹⁶ Ibid.

¹⁹⁷ Ibid.

¹⁹⁸ European Council, 'Types of sanctions the EU adopts', available [here](#), accessed 1 April 2026.

¹⁹⁹ European Council, 'How the EU adopts and reviews sanctions', available [here](#), accessed 1 April 2026.

²⁰⁰ Ibid.

The EU is also empowered under [Article 75 of the TFEU](#), to adopt measures with regard to capital movements and payments, such as the freezing of funds or financial assets, where necessary to prevent or combat terrorism and related activities. First, the Council and the European Parliament adopts a regulation in accordance with the ordinary legislative procedure that provides the legal framework for the measures. Second, within this framework the Council adopts measures to implement the framework based on a proposal from the Commission.²⁰¹

The above discussion demonstrates that the imposition of autonomous EU sanctions against Israel requires the support of all EU Member States. The imposition of mandatory UN sanctions is unlikely in the near term given the strong possibility of opposition from the US based on its voting record in the UNSC. UN sanctions are adopted by the UNSC under Article 41 of the [UN Charter](#) and are binding on all UN Member States, including EU Member States. They require the support of at least nine of the fifteen UNSC Member States, including the five permanent UNSC Member States. In the past, the US has frequently used its veto power as a permanent Member State of the UNSC to block draft resolutions considered to be detrimental to Israel's interests.²⁰²

[Actions by private actors calling for the EU to act in response to Israel's actions in Gaza](#)

[Article 265 of the TFEU](#) permits EU Member States, EU institutions, or any natural or legal person, subject to admissibility criteria, to bring an action before the Court of Justice of the EU (CJEU)²⁰³ against any EU institution, body, office or agency, for an alleged 'failure to act' contrary to relevant obligations under the EU Treaties. In July 2025, the Association of Jurists for the Respect of International Law (JURDI), a French NGO, filed an action under Article 265 against the European Commission and the Council of the EU for their alleged failure to act in response to genocide and famine in Gaza.²⁰⁴ In September 2025, the CJEU's General Court dismissed JURDI's application in part as manifestly inadmissible and in part as having been brought before a court manifestly lacking jurisdiction.²⁰⁵ The Court found that JURDI lacked standing to bring the application.²⁰⁶ It found that JURDI was not directly and individually concerned,²⁰⁷ within the meaning of existing caselaw, by the measures that the Council and the Commission had allegedly failed to adopt.²⁰⁸ It also found that, in the context of a judicial review of legality based in particular on Article 265 TFEU, the CJEU did not have jurisdiction to issue injunctions against the EU institutions.²⁰⁹ JURDI has [appealed](#) the CJEU's decision.

²⁰¹ Under Article 75, provisions on legal safeguards must also be included.

²⁰² For the US voting record: see UN, 'UN Security Council: Veto List', available [here](#). See also: Security Council Report, 'UN Security Council Working Methods: the Veto' (13 February 2024) available [here](#) [both accessed 14 May 2026].

²⁰³ The CJEU is comprised of the General Court and the European Court of Justice (ECJ); see: CJEU, 'The Institution', see [here](#), accessed 2 April 2026.

²⁰⁴ See *JURDI v Council of the EU and European Commission*, JURDI/Council and Commission, Fifth Chamber of the General Court of the CJEU (GC) Order, Case T482/25 (5 September 2025) available [here](#); Order of the President of the General Court of 5 September 2025, Case T-482/25 R, available [here](#) [both accessed 25 March 2026].

²⁰⁵ *Ibid.*

²⁰⁶ *Ibid.*

²⁰⁷ This is a requirement under [Article 263 of the TFEU](#).

²⁰⁸ *JURDI v Council of the EU and European Commission*, JURDI/Council and Commission, Fifth Chamber of the General Court of the CJEU (GC) Order, Case T482/25 (5 September 2025) available [here](#), accessed 25 March 2026.

²⁰⁹ *Ibid.*

In August 2025, 209 former EU and EU Member State Ambassadors and senior staff issued a joint letter to the Heads of State and Government, and Foreign Ministers of the EU Member States and certain high-ranking EU officials calling for substantive EU measures to pressure Israel to end the war, resume humanitarian assistance by mainstream providers, and dismantle its illegal occupation of Gaza and the West Bank.²¹⁰

National level measures taken by States in the EU and beyond

Certain EU Member States have traditionally opposed the imposition of measures against Israel, including Germany, Hungary, Italy, Bulgaria and Czechia.²¹¹ The continuing opposition of these States would suffice to block a partial suspension of the Association Agreement, given the requirement for a QMV.²¹² In contrast, like Ireland, some other countries including Slovenia, Spain, Belgium and the Netherlands have called for stronger action. These states have also initiated measures at the domestic level, as discussed below.

Slovenia

On 6 August 2025, the Slovenian government announced that it had approved a ban on the import of goods originating from illegal settlements in the OPT, and any efforts to circumvent the ban.²¹³ It also instructed relevant ministries to examine the possibility of banning the export of goods from Slovenia to the illegal settlements. It previously banned the import, export and transit of weapons to and from Israel. The Slovenian government advised that the measures were taken in response to the Israeli government's actions in the OPT, including the construction of illegal settlements, which it noted constitute serious and repeated violations of IHL, and undermine prospects for a two-state solution.²¹⁴ It indicated that these national measures were necessary given the EU's inability to take concrete measures due to disunity.²¹⁵ Slovenia's Foreign Minister, Tanja Fajon, acknowledged that the ban is largely symbolic, as Slovenia imported nothing from the OPT in 2022 and 2024, and less than €2,000 worth of imports in 2023.²¹⁶ The Slovenian government stated in July 2025 that Israeli Ministers Ben-Gvir and Smotrich were "persona non grata" for making what the Slovenian government

²¹⁰ CEPS, 'Open Letter Calling for immediate implementation of EU measures against Israel's unlawful actions in Gaza & the West Bank' (26 August 2025) available [here](#), accessed 1 April 2026.

²¹¹ Traditionally a key ally of Israel, Austria has adopted a more nuanced position. For example, it supported the Dutch call for a review of the Association Agreement in 2025. Regarding Austria's traditional support for Israel, see, e.g., P. Leahy, 'Ireland has traditionally been regarded as among the most pro-Palestinian EU members' (*The Irish Times*, 26 October 2023) available [here](#). Croatia, Cyprus, Lithuania and Greece opposed the Dutch proposal in 2025 to review the Association Agreement. See: T. Connelly, 'EU to review cooperation deal with Israel over Gaza' (*RTÉ News*, 21 May 2025) available [here](#); S. Murray and M. de la Baume, 'EU fails to agree Israeli suspension from research fund over Gaza' (*Euronews*, 30 July 2025) available [here](#). Hungary opposed measures against both Israel and extremist settlers in the West Bank under former Prime Minister Viktor Orbán. However, following a change in Government in 2026, Hungary supported EU measures against extremist settlers in May 2026. 'EU agrees long-stalled sanctions on Israeli settlers' (*RTÉ*, 11 May 2026) available [here](#). [All sources accessed 14 March 2026].

²¹² Philipp Frisch and Lisa-Marie Maier, 'As Israel Escalates Assault, Germany Should Support EU Action on Gaza' (*Human Rights Watch*, 29 September 2025) available [here](#), accessed 1 April 2026.

²¹³ Government of Slovenia (Gov.SI), 'Prime Minister Golob: Slovenia to provide additional humanitarian aid to the Palestinian civilian population.' (6 August 2025) available [here](#), accessed 1 April 2026.

²¹⁴ Ibid.

²¹⁵ Government of Slovenia (Gov.SI), 'Prime Minister Golob: Slovenia to provide additional humanitarian aid to the Palestinian civilian population.' (6 August 2025) available [here](#), accessed 1 April 2026.

²¹⁶ 'Slovenia bans imports from illegal Israeli settlements' (*STA*, 6 August 2025) see [here](#), accessed 1 April 2026.

considered to be genocidal statements, inciting severe human rights violations against Palestinians, and publicly advocating for the expansion of Israeli settlements.²¹⁷ In September 2025, the Slovenian government imposed an entry ban on Israeli Prime Minister Netanyahu.²¹⁸

Spain

On 8 September 2025, Spanish Prime Minister, Pedro Sánchez, announced his government's intention to ban the import of goods made in illegal Israeli settlements in the OPT as part of a package of measures aimed at increasing the pressure on the Israeli government "to stop the genocide in Gaza".²¹⁹ He indicated that the measures would include a ban on arms-carrying Israeli-bound ships and aircraft from calling at Spanish ports or entering Spanish airspace, and a ban on anyone who participated directly in acts of genocide, human rights violations and war crimes in Gaza from entering Spain.²²⁰ Furthermore, he stated that consular services for Spanish citizens residing in illegal Israeli settlements would be limited "to the legally obligatory minimum assistance".²²¹ 'Royal Decree-Law 10/2025 of 23 September, adopting urgent measures against the genocide in Gaza and supporting the Palestinian population' was published on the Spanish government's website on 24 September 2025.²²² Article 3 prohibits the importation of goods originating in Israeli settlements in the OPT, whereas Article 4 prohibits the advertising of goods originating from Israeli settlements in the OPT and the advertising of services provided in such settlements. As explained in an article published by *Le Monde*, the decree also bans all exports to, and imports from, Israel of defence equipment, products or technology.²²³ However, it permits the government to make exceptions for dual-use defence equipment to avoid harm to general national interests.²²⁴ According to the *Le Monde* article, on 8 October 2025 the Spanish Parliament approved the decree (by 178 votes to 169). The law is currently in force.

Belgium

According to reporting in the *Brussels Times*, the Belgian government agreed on 2 September 2025 to implement a national ban, via royal decree, on imported goods from Israeli settlements in illegally occupied territories.²²⁵ The article indicates that Israeli-bound weapons will not be allowed to transit through Belgium and an existing ban on the export of Belgian-produced military goods for use by the Israeli army will be extended to all of Israel. It adds that the Ministry of Defence will be instructed not to buy any equipment, spare parts or maintenance contracts from Israeli companies, and that a review of all public procurement in

²¹⁷ Gov. SI, '162nd Regular Session of the Government' (17 July 2025) available [here](#), accessed 1 April 2026.

²¹⁸ Ibid; Gov. SI, '170th Regular Session of the Government' (25 September 2025), available [here](#); accessed 1 April 2026.

²¹⁹ 'Spain bans imports from illegal Israeli settlements' (*RTÉ News*, 8 September 2025) see [here](#), accessed 1 April 2026.

²²⁰ Ibid.

²²¹ Ibid.

²²² 'Royal Decree-Law 10/2025, of 23 September, adopting urgent measures against the genocide in Gaza and supporting the Palestinian population', available [here](#), accessed 3 June 2026.

²²³ 'Spanish parliament approves Israel arms embargo' (*Le Monde with AFP*, 8 October 2025) available [here](#), accessed 1 April 2026.

²²⁴ Ibid.

²²⁵ The information in this para. is derived from: Ugo A Realfonzo, 'Belgium reaches deal on recognising Palestine: What was agreed?' (2 Sept. 2025, *The Brussels Times*) available [here](#), accessed 1 April 2026.

Israel will be carried out. It indicates that the Foreign Affairs ministry will be instructed to refuse requests for Israeli military flights to overfly Belgian airspace for the duration of the conflict. It also indicates that Belgium will propose sanctions against violent Jewish settlers and Hamas officials. It adds that Israelis living in illegal settlements could soon be refused visas, pending a legal analysis by the government. It states that Belgian nationals living in Israel or the OPT, including dual nationals, who commit serious IHL violations or terrorist offences, may be prosecuted in Belgium. The article adds that Israeli Ministers Ben-Gvir and Smotrich, and Hamas' political and military leaders, will be declared "persona non grata" in Belgium.

The Netherlands

In July 2025, *Politico* reported that the Dutch caretaker Government had barred Israeli Ministers Smotrich and Ben-Gvir from entering the Netherlands based on their "repeated incitement of settler violence against Palestinians, calls for illegal settlement expansion, and advocacy for ethnic cleansing in Gaza".²²⁶ On 22 May 2026, the government of the Netherlands agreed to ban imports of goods from the Israeli settlements. According to reporting by *The Journal*, the Dutch Prime Minister, Rob Jetten, advised during a press conference that "...his cabinet is seeking an urgent advisory from its council of state in order to implement the proposed three-year ban as soon as possible."²²⁷

Measures taken by some non-EU countries

In December 2023, *CNN* reported that Malaysia had banned Israeli owned and flagged ships and vessels that are headed to Israel, from docking at its ports.²²⁸ According to the report, the Prime Minister's Office indicated that the ban was "...a response to Israel's actions that disregard the basic humanitarian principles and violate international law through the ongoing massacre and continuous cruelty against the Palestinian people..."²²⁹ According to reporting in *Bloomberg*, in June 2025 the President of Chile, Gabriel Boric, undertook to diversify Chile's commercial ties in defence matters in order to reduce its dependency on Israel, and indicated his intention to introduce a bill to ban imports from territories illegally occupied by Israel.²³⁰ The Colombian government previously implemented a ban on coal exports to Israel in August 2024 which, according to a report by EY will remain in force until Israel complies with certain interim measures of the ICJ.²³¹ In June 2025, Australia, Canada, New Zealand, Norway and the UK jointly announced the imposition of sanctions against Israeli Ministers Ben-Gvir and

²²⁶ Elena Giordano and Antoaeta Roussi, 'Netherlands bans Israeli ministers from entry over 'advocacy for ethnic cleansing in Gaza' (*Politico*, 29 July 2025) available [here](#), accessed 2 April 2026.

²²⁷ 'Netherlands moves to ban trade with illegal Israeli settlements as McEntee pushes for EU-wide ban' (*The Journal*, 22 May 2026) available [here](#), accessed 3 June 2026.

²²⁸ Heather Chen, 'Malaysia bans Israeli owned and linked shipping citing 'cruelty against the Palestinian people' (*CNN*, 20 December 2023) available [here](#), accessed 2 April 2026.

²²⁹ Ibid.

²³⁰ Matthew Malinowski, 'Chile's Boric Vows to Rely Less on Israel, Citing Gaza Violence' (*Bloomberg*, 1 June 2025) available [here](#), accessed 2 April 2026.

²³¹ EY, 'Colombia prohibits coal exports to Israel' (26 August 2024, Doc. ID 2024-1602) available [here](#), accessed 2 April 2026. EY was previously known as Ernst & Young.

Smotrich for inciting violence against Palestinians in the West Bank.²³² On 8 August 2025, *Newsweek*²³³ published a list of countries that have implemented full or partial suspensions of arms exports to Israel since Israel's military intervention in Gaza started in October 2023.²³⁴

Related draft domestic legislation: Private Members' Bills (PMBs)

Multiple PMBs have been initiated in response to Israel's occupation of Palestinian territory.

Control of Economic Activity (Occupied Territories) Bill 2018

The *Control of Economic Activity (Occupied Territories) Bill 2018* was initiated in Seanad Éireann on 24 January 2018 and, as of 1 May 2025, was before Dáil Éireann (third stage).²³⁵ Its core purpose is to give effect to the State's obligations under the Fourth Geneva Convention and customary IHL, and in order to achieve that purpose to make it an offence for a person to import or sell goods or services originating in an occupied territory or to extract resources from an occupied territory in certain circumstances. During the *second stage debate in the Seanad* on 30 January 2018, the PMB's sponsor, Senator Frances Black, indicated that the PMB seeks to ensure that Ireland is not providing economic and other support to settlements in illegally occupied territories by trading in goods and services originating from them.²³⁶ The PMB was passed in the Seanad on *5 December 2018* and attracted considerable cross-party support. During the *second stage debate in the Dáil* on 23 January 2019, then Minister for Foreign Affairs and Trade, Simon Coveney T.D., advised that the then Government would oppose the PMB. He stated that because trade is an exclusive competence of the EU, Ireland could not unilaterally declare it illegal to bring goods into Ireland, which had entered the EU legally and were freely circulating elsewhere in the Single Market. He advised that the then Attorney General's advice indicated that the PMB's adoption would put Ireland in breach of EU law. He also stated that there were "...constitutional difficulties around the legal certainty and capability of enforcement of some criminal offences contained in the Bill".²³⁷ Additionally, he expressed concern that taking this unilateral action would weaken Ireland's ability to influence overall EU policy in the area. He also asserted that the Bill, if adopted, would give rise to practical challenges and compliance costs for Irish companies which trade internationally.

On 22 October 2024, the *then Tánaiste, Micheál Martin T.D.*, indicated that the Attorney General had advised that the context had changed following the ICJ's issuance of its Advisory

²³² 'Joint statement by the Foreign Ministers of Australia, Canada, New Zealand, Norway and the United Kingdom on measures targeting Itamar Ben-Gvir and Bezael Smotrich' (10 June 2025) see [here](#), accessed 2 April 2026.

²³³ Ali Shoaib, 'Map of Countries That Have Stopped Weapons Exports to Israel' (*Newsweek*, 8 August 2025) available [here](#), accessed 4 June 2026.

²³⁴ After restricting arms exports to Israel that could be used in Gaza in August 2025, in November 2025 Germany lifted these restrictions in light of the October 2025 ceasefire agreement. See: Chris Lundy, 'Germany lifts restrictions on arms exports to Israel' (*Politico*, 17 November 2025) available [here](#), accessed 2 April 2026.

²³⁵ It was sponsored by Senators Frances Black, Alice-Mary Higgins, Lynn Ruane, Colette Kelleher, John G. Dolan, Grace O'Sullivan and David Norris; see [here](#), accessed 2 April 2026.

²³⁶ Seanad Éireann debate, 'Control of Economic Activity (Occupied Territories) Bill 2018: Second Stage' (30 January 2018) available [here](#), accessed 2 April 2026.

²³⁷ Dáil Éireann debate, 'Control of Economic Activity (Occupied Territories) Bill 2018: Second Stage' (23 January 2019) available [here](#), accessed 2 April 2026.

Opinion in July 2024. Consequently, he indicated that the PMB would be reviewed and amended “...to bring it into line with the Constitution and EU law.”²³⁸ In 2025, the Government advised that, due to legal problems with the PMB, it would draft its own Bill to give effect to Ireland’s obligations under international law, as outlined in the ICJ’s 2024 Advisory Opinion.²³⁹

Illegal Israeli Settlements Divestment Bill 2023

The **Illegal Israeli Settlements Divestment Bill 2023** was introduced in Dáil Éireann by John Brady T.D. (Sinn Féin) on 28 March 2023 and, as of **24 February 2026**, was before Dáil Éireann, third stage. Its main purpose is to require the **National Treasury Management Agency** (NTMA) to endeavour to ensure that assets belonging to the Ireland Strategic Investment Fund (ISIF), a sovereign development fund,²⁴⁰ are not invested, either directly or indirectly, in business undertakings listed in a UN Database of Business Enterprises involved in certain business activities concerning Israeli settlements in the OPT that raise concerns regarding human rights violations (the ‘**UN Database**’). As outlined in its **Explanatory Memorandum**, the Bill is intended to be “...a substantive move towards addressing Israel’s continuing breach of international law by the de facto annexation of Palestinian lands through its programme of illegal settlement building”. It was taken for second stage debate in the Dáil in May 2023 (see [here](#) and [here](#)). It attracted considerable support from opposition parties and independents. Following a successful Government motion, the PMB was deemed to be read a second time in nine months’ time. The Government then sought legal advice from the Attorney General regarding the Bill’s legal status, and the views of the Joint Committee on Foreign Affairs and Defence on the most appropriate and legally sound mechanism to progress the Bill. The Joint Committee’s members could not reach a consensus on this issue, as set out in their **Report on the PMB**.

The Joint Committee on Finance, Public Expenditure and Reform and Taoiseach undertook Pre-Committee stage detailed scrutiny of the PMB. During **public sessions on 20 March and 10 April 2024**, it heard from representatives from the then Department of Finance, the then Department of Enterprise, Trade and Employment, the NTMA, Sadaka-the Ireland Palestine Alliance, and the Ireland-Palestine Solidarity Campaign (IPSC). The NTMA advised that, as of 31 December 2023, the total amount of ISIF’s investments in companies listed on the UN Database was €13.6 million.²⁴¹ These included 11 direct investments (worth approximately €4.2 million) and eight indirect investments (worth almost €9.4 million).²⁴² The then **Minister for Finance, Michael McGrath T.D.**, announced on 5 April 2024 that the NTMA had decided to divest from shareholdings worth €2.95 million in six companies: Bank Hapoalim BM, Bank Leumi-le Israel BM, Israel Discount Bank, Mizrahi Tefahot Bank Ltd, First International Bank, and Rami Levi CN Stores. He indicated that the risk profile of these investments was no longer

²³⁸ ‘Statement by Tánaiste Micheál Martin on the Occupied Territories Bill’ (22 October 2024, updated 12 April 2025) available [here](#), accessed 2 April 2026.

²³⁹ Pat Leahy, ‘Occupied Territories Bill: what’s in it, how it has changed and what the implications might be’ (*The Irish Times*, 28 May 2025) available [here](#), accessed 2 April 2026.

²⁴⁰ NTMA, ‘About ISIF’, available [here](#), accessed 2 April 2026. ISIF is managed by the NTMA.

²⁴¹ Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach debate (20 March 2024) available [here](#), accessed 2 April 2026.

²⁴² The names and values of these direct and indirect investments are included in tables contained in: Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach, ‘Report on Detailed Scrutiny of the Illegal Israeli Settlements Divestment Bill, 2023’ (May 2024), p. 19, available [here](#), accessed 2 April 2026.

within ISIF's investment parameters and that their commercial objectives could be achieved via other investments.²⁴³ He indicated that ISIF would "keep under review the alignment of relevant investments within its investment parameters and commercial objectives."²⁴⁴ The NTMA confirmed that "the divestment decision refers to both direct and pooled investments in the six companies and as such, at the point of divestment, ISIF will have no remaining exposure to those companies".²⁴⁵ The Committee's [Report on Detailed Scrutiny of the PMB](#) (May 2024) has seven recommendations, including that "...the Minister and Bill sponsor work together to progress this timely and important Bill and to develop necessary amendments to ensure its operability, including fair procedures and a right to appeal."²⁴⁶

[Restricted Financial Measures \(State of Israel\) Bill 2025](#)

The [Restricted Financial Measures \(State of Israel\) Bill 2025](#) was introduced in the Dáil on [21 May 2025](#) and sponsored by Deputies Pearse Doherty and Mary Lou McDonald (Sinn Féin). Its primary purpose was to empower the Minister for Finance to make regulations imposing certain restrictive measures in respect of securities issued by or on behalf of the State of Israel where the Minister believes, on reasonable grounds, that the proceeds of sale of such securities will be used for certain purposes relating to the illegal occupation of Palestinian territories. As reported by *Irish Legal News* on 29 August 2025, some Irish law academics maintain that Israeli state bonds have been marketed as an opportunity for investors to assist Israel in waging its military offensive in Gaza.²⁴⁷ They refer to sources including Israel's Annual Debt Report for 2024, which states that, since the start of the war that followed the 7 October 2023 attacks by Hamas and other armed groups, "...the [Israeli] government's financing needs expanded considerably, leading to increased debt issuance and ongoing adjustments in public debt management, all aimed at ensuring financial stability while efficiently funding government operations".²⁴⁸

Under EU law, a prospectus must be approved before securities can be admitted to trading on a regulated market situated or operating within the EU. Subject to criteria set out in the [EU Prospectus Regulation](#) ((EU) 2017/1129), an issuer of a prospectus in a non-EU Member State may choose an EU Member State as their home Member State for the purpose of prospectus approval. After Brexit, Ireland was chosen as Israel's home Member State in place of the UK. The Central Bank of Ireland (the 'Central Bank'), as the competent authority, required a legal basis to refuse to approve a prospectus for Israeli bonds. It indicated that such a legal basis could arise if: (i) the prospectus disclosures were insufficient under EU law; (ii) there were EU financial sanctions in place prohibiting the provision of services or assistance in connection

²⁴³ Department of Finance, 'Minister McGrath notes NTMA confirmation of divestment from certain investments in the Occupied Palestinian Territory' (5 April 2024, updated 12 April 2025) available [here](#), accessed 2 April 2026.

²⁴⁴ *Ibid.*

²⁴⁵ Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach, 'Report on Detailed Scrutiny of the Illegal Israeli Settlements Divestment Bill, 2023' (May 2024), p. 20, available [here](#), accessed 2 April 2026.

²⁴⁶ *Ibid.*, p. 4.

²⁴⁷ 'Legal academics call on Central Bank to block sale of Israeli bonds' (*Irish Legal News*, 29 August 2025) available [here](#), last accessed 2 April 2026.

²⁴⁸ Israeli Ministry of Finance, '2024 Annual Report of the Government Debt Management Unit of the Accountant General's Department' (2025) p.8, available [here](#), accessed 2 April 2026.

with the issuance of securities by the Israeli government; or (iii) there were national restrictive measures in place to the same effect.²⁴⁹ During the second stage Dáil debate on 27 May 2025, Deputy Doherty indicated that the PMB was seeking to implement national restrictive measures so as to enable the Central Bank to refuse to approve Israel's bond prospectuses.²⁵⁰ The then [Minister for Finance, Paschal Donohoe T.D.](#), argued amongst other things, that the unilateral restrictive measures which the PMB sought to introduce could be deemed inconsistent with [Article 215 of the TEU](#). Despite attracting considerable support from opposition parties and independents, the PMB was defeated at second stage in the Dáil (75 votes in favour, 87 against, 0 abstentions).²⁵¹ The Joint Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach, subsequently decided to examine the Israeli Bonds Programme in June 2025, in light of factors, including the need to consider how the Central Bank's role might impact Ireland's compliance with its obligations under the Genocide Convention.²⁵² Having heard from various stakeholders on [11 June](#) and [18 June 2025](#), the Committee published a [Report](#) with 15 recommendations on 5 August 2025. It concludes that "...it is not in Ireland's best interest to hold these prospectuses as it further assists the financing of Israel's violations of human rights and contravening international law".²⁵³ The Central Bank's approval of the 2024 Prospectus for the sale of Israeli bonds expired on 1 September 2025. According to an [Irish Times article](#), Luxembourg is now acting as Israel's home Member State and the relevant regulator in Luxembourg, as the competent authority, approved the provisions of a new 2025 prospectus for the sale of Israeli bonds.²⁵⁴

[Occupying Power \(Securities and Handling of Settlement Goods\) Bill 2025](#)

On 17 July 2025, Deputy Duncan Smith (Labour) [introduced the Occupying Power \(Securities and Handling of Settlement Goods\) Bill 2025](#). This PMB's core purpose is to provide that the Central Bank shall not approve a prospectus for securities issued by or on behalf of a State that is an occupying power, and to provide that a dismissal of an employee for refusing to handle goods associated with the activities of an occupying power within occupied territory shall be deemed an unfair dismissal for the purposes of the *Unfair Dismissals Acts 1977 to 2015*. As of 17 July 2025, the Bill was before Dáil Éireann, second stage.²⁵⁵

[Air Navigation and Transport \(Arms Embargo\) Bill 2024](#)

The [Air Navigation and Transport \(Arms Embargo\) Bill 2024](#) was introduced in Seanad Éireann on 28 February 2024 and was sponsored by Senators Alice-Mary Higgins, Lynn Ruane, Frances Black, and Eileen Flynn. Its purpose was to provide for restrictions on the transit and export of

²⁴⁹ Joint Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach, 'Report on the Israeli Bonds Programme' (August 2025) p. 9, available [here](#), accessed 2 April 2026.

²⁵⁰ Dáil Éireann debate, 'Restrictive Financial Measures (State of Israel) Bill 2025: Second Stage [Private Members]' (27 May 2025) available [here](#), accessed 2 April 2026.

²⁵¹ Dáil Éireann debate, 'Restrictive Financial Measures (State of Israel) Bill 2025: Second Stage [Private Members]' (28 May 2025) available [here](#), accessed 2 April 2026.

²⁵² Joint Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach, 'Report on the Israeli Bonds Programme' (August 2025) p. 9, available [here](#), accessed 2 April 2026.

²⁵³ *Ibid*, p. 32.

²⁵⁴ Joe Brennan, Arthur Beesley and Harry McGee, 'Central Bank of Ireland confirms it will no longer approve sale of Israeli 'war bonds' (*Irish Times*, 1 September 2025) available [here](#), accessed 2 April 2026.

²⁵⁵ 'Occupying Power (Securities and Handling of Settlement Goods) Bill 2025: Bill 50 of 2025' available [here](#). See [here](#) for the first stage debate before the Dáil and [here](#) for the Explanatory Memorandum [all accessed 2 April 2026].

weapons of war from and through the State to the state of Israel and to provide for appropriate inspections of planes seeking to transit weapons through the State, and to provide for related matters. The PMB's Long Title refers to the ICJ's indication of 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 and indicates that the flow of weapons to the state of Israel is escalating violence and destruction in Gaza. The PMB was taken for second stage debate in the Seanad in May 2024 (see [here](#)). Following a successful Government motion, the PMB was deemed to be read a second time in nine months' time. At fifth (report) stage in the Seanad, the Government opposed the PMB, raising questions about its enforceability and clarity.²⁵⁶ The PMB was defeated at fifth (report) stage in Seanad Éireann (15 votes in favour, 23 against).²⁵⁷

Sanctions Against the State of Israel Bill 2025

The [Sanctions Against the State of Israel Bill 2025](#) was introduced in Dáil Éireann on 27 November 2025 and was sponsored by Deputies Paul Murphy, Richard Boyd Barrett and Ruth Coppinger (People Before Profit-Solidarity). The PMB's core purpose, as set out in its long title, is to prevent and address the commission of the international crimes of genocide and apartheid by the State of Israel, by providing for the establishment of economic sanctions against the State of Israel.²⁵⁸ During the second stage debate on the PMB on 14 May 2026, the PMB's sponsor, Deputy Boyd Barrett, explained that the PMB seeks to ensure that the State imposes sanctions against, and breaks off all economic, trade and financial relations with, the State of Israel because of Israel's violations of international law.²⁵⁹ During this second stage debate, the Minister for Foreign Affairs and Trade, Helen McEntee T.D., indicated that the Government would be opposing the PMB because it amounts to a boycott, divestment and sanctions approach with respect to Israel, which the Government does not support. She also indicated that the Government would oppose the PMB because it provides for unilateral domestic sanctions against Israel, whereas the Government supports the implementation of multilateral EU sanctions and UN sanctions through the EU framework.²⁶⁰ Despite attracting considerable support from opposition parties and independents, the PMB was defeated at second stage in the Dáil (62 votes in favour, 77 against, 0 abstentions).²⁶¹

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

On 12 May 2026, the [Comptroller and Auditor General \(Due Diligence Complicity Audit\) \(Amendment\) Bill 2026](#) was introduced in Dáil Éireann. The PMB is sponsored by Deputies Aengus Ó Snodaigh, Donnchadh Ó Laoghaire, John Brady and Shónagh Ní Raghallaigh (Sinn Féin). Its core purpose is to amend the [Comptroller and Auditor General \(Amendment\) Act 1993](#)

²⁵⁶ Seanad Éireann debate on the Air Navigation and Transport (Arms Embargo) Bill 2024 'Committee stage' (2 April 2025) and 'Report and Final Stages' (22 April 2026) available [here](#) and [here](#), accessed 28 April 2026.

²⁵⁷ 'Air Navigation and Transport (Arms Embargo) Bill 2024', available [here](#) and [here](#), accessed 28 April 2026.

²⁵⁸ 'Sanctions against the State of Israel Bill 2025 – No. 73 of 2025 – Houses of the Oireachtas', available [here](#). See [here](#) for the first stage debate before the Dáil and [here](#) for the Explanatory Memorandum, accessed 2 April 2026.

²⁵⁹ Dáil Éireann debate, 'Sanctions against the State of Israel Bill 2025: Second Stage [Private Members]' (14 May 2026) available [here](#), accessed 15 May 2026.

²⁶⁰ Ibid.

²⁶¹ Dáil Éireann debate, 'Sanctions against the State of Israel Bill 2025: Second Stage (Resumed) [Private Members]' (20 May 2026) available [here](#), accessed 2 April 2026.

to require the Comptroller and Auditor General to conduct a due diligence review of the State's relations with Israel in line with the legal analysis and recommendations of the UNCOI concerning the implementation of the ICJ's 2024 Advisory Opinion. As of 12 May 2026, the Bill was before Dáil Éireann, second stage.²⁶²

²⁶² 'Comptroller and Auditor General (Due Diligence Complicity Audit) (Amendment) Bill 2026' available [here](#). See [here](#) for the first stage debate in the Dáil and [here](#) for the Explanatory Memorandum, accessed 15 May 2026.

Pre-Legislative Scrutiny (PLS) Report

The General Scheme of the Bill was published on 25 June 2025 and referred to the Oireachtas Joint Committee on Foreign Affairs and Trade (the ‘Committee’) to undertake PLS on the same day. As part of its PLS, the Committee convened six hearings with the following stakeholders:

- DFAT representatives (Gerard Keown, political director; Declan Smyth, legal adviser);
- Drafters of the [Control of Economic Activity \(Occupied Territories\) Bill 2018](#) (Conor O’Neill, Christian Aid; Gerry Liston (senior lawyer) GLAN/Sadaka; Senator Frances Black);
- Legal experts (Professor of EU Law and barrister at Monckton Chambers, Panos Koutrakos; Professor of EU Law and barrister at Matrix Chambers, Takis Tridimas; Blinne Ní Ghrálaigh, King’s Counsel (KC) at Matrix Chambers; Graham Butler, Full Professor of Law at Linnaeus University with an academic specialism in EU Law);
- Representatives of groups that oppose the Bill (Maurice Cohen and Yoni Wieder (Chief Rabbi), Jewish Representative Council of Ireland; Alan Shatter (Israel Council on Foreign Relations board member) and Natasha Hausdorff (barrister) Ireland Israel Alliance);
- Representatives of groups that support the Bill (John Reynolds, Associate Professor of Law, and Fatin Al Tamimi, IPSC; Eamonn Meehan and Marie Crawley, Sadaka-Ireland Palestine Alliance); and
- Executive Director at IBEC (lobbying and influence), Fergal O’Brien.²⁶³

The Committee also made a public call for written submissions concerning the legislative proposals. 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.”

The [PLS Report](#) contains 17 recommendations,²⁶⁴ which 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. Of particular note, 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.

²⁶³ The PLS Report (July 2025) pp. 11-12, see [here](#), accessed 2 April 2026. It has links to transcripts of the hearings.

²⁶⁴ DFAT’s responses to these PLS recommendations and the extent to which they have been incorporated into the Bill, once published, will be discussed in an L&RS *Bill Digest* of the Bill.

Implications of the proposed legislation

A central issue that arose in the debates surrounding the proposed legislation is whether unilateral domestic bans on trade in goods and services between EU Member States and the Israeli settlements in the OPT are compatible with EU law. A related issue is the possibility of Ireland being subject to infringement proceedings before the CJEU if the legislative proposals are enacted, either as is or with a ban on trade in services with the Israeli settlements included. Other issues that have been discussed include the potential economic implications of the legislative proposals, the compatibility of Ireland's legal obligations under international law with its legal obligations under EU law, the implementation and enforcement of bans on trade in goods and services with the Israeli settlements, and the potential reputational costs of both implementing, and not-implementing, such bans. These issues are discussed below.²⁶⁵

Potential economic impact of the legislative proposals

According to the Central Statistics Office, 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.²⁶⁶ 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’.”²⁶⁷

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. 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. He stated that DFAT did not have reliable figures for imports of services from the settlements. During the hearing, the DFAT representatives indicated that it is more challenging to monitor trade in services because they are intangible, can involve inputs from different locations, are often provided over the Internet, and are not

²⁶⁵ This section pays particular attention to the PLS proceedings. In so doing, it draws upon the transcripts of the PLS hearings concerning the General Scheme and the contents of the PLS Report (including the discussion therein of written submissions received by the Committee). This section endeavours to be reflective of the various views presented during PLS, as reflected in the transcripts and the PLS Report. In this regard, it should be recalled that, according to the [PLS Report](#), the vast majority of written submissions received by the Committee were in favour of the legislative proposals and either the inclusion therein of a prohibition of service imports from the OPT or a return to the standard contained in the PMB initially sponsored by Senator Black. It should also be noted that the majority of legal experts and representatives of stakeholder groups who appeared before the Committee during the PLS hearings were in favour of the proposed legislation and the inclusion therein of a ban on trade in services with the Israeli settlements in the OPT.

²⁶⁶ Central Statistics Office, 'TSA 14- Value of Merchandise Trade 2023-2025', available [here](#), accessed 3 June 2026.

²⁶⁷ DFAT, 'Regulatory Impact Analysis' (29 May 2026) p. 9, available [here](#), accessed 3 June 2026.

necessarily subject to any declaration. In contrast, they noted that goods are physically presented to customs. The [PLS Report](#) notes that some of the submissions received by the Committee highlighted companies with operations in Ireland that have engaged in commercial activities in the OPT, including in the tourism sector.

Tables 6 and 7 provide information regarding the value of Ireland's export goods to, and import goods from, the OPT from January 2021 to December 2025.

Table 6 - Value (€) of Export Goods to OPT from January 2021-December 2025*

	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Jan-Dec 2024	Jan-Dec 2025
€	1,531,000	2,412,000	2,169,419	271,676	40,857

Source: CSO: 'Value of Merchandise Trade TSA13' (2026); CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 6 are set out in Euros. For example, the value of goods exported from Ireland to the OPT in 2025 was €40,857.

Table 7 - Value (€) of Import Goods from OPT from January 2021-December 2025

	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Jan-Dec 2024	Jan-Dec 2025
€	117,000	199,000	90,480	214,204.5	682,337

Source: CSO: 'Value of Merchandise Trade TSA13' (2026); CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 7 are set out in thousands of Euros. For example, the value of goods imported from the OPT to Ireland in 2025 was €682,337.

Table 8 provides information regarding the categories of goods, which were exported to the OPT from Ireland from January 2023 to December 2025.

Table 8 - Value (€) of Export Goods to OPT from Jan. 2023-Dec. 2025 by Category*

Category of Export Goods	Jan-Dec 2023 (€)	Jan-Dec 2024 (€)	Jan-Dec 2025 (€)
Chemical materials and products, n.e.s.	-	7,845 (2)	19,776 (1)
Medicinal and pharmaceutical products	2,113,804 (1)	252,054 (1)	-
Office machines and automatic data processing equipment	-	4,609 (4)	10,741 (2)
Electrical machinery, appliances etc., n.e.s.	15,823 (3)	5,025 (3)	3,874 (4)
Professional, scientific and controlling apparatus	33,000 (2)	-	-
Miscellaneous manufactured articles, n.e.s.	6,972 (4)	2,143 (5)	6,466 (3)

Source: CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 8 are set out in Euros. For example, the value of goods in the 'chemical materials and products, n.e.s.' category which were exported from Ireland to the OPT in 2025 was €19,776. The categories of exports are ordered in the table in terms of value by the use of (1), (2), (3) etc. beside their value for each respective year. The acronym 'n.e.s.' in the table denotes 'not elsewhere specified or included'; see: CSO, 'Explanatory Notes' (2015).

Table 9 provides information regarding the categories of goods, which were imported to Ireland from the OPT from January 2023 to December 2025.

Table 9 - Value (€) of Import Goods from OPT from Jan. 2023-Dec. 2025 by Category*

Category of Import Goods	Jan-Dec 2023 in €	Jan-Dec 2024 in €	Jan-Dec 2025 in €
Cereals and cereal preparations	791	1,434	3,239
Vegetables and fruit	75,493 (1)	171,857 (1)	546,822 (1)
Sugar, sugar preparations and honey	-	14	-
Coffee, tea, cocoa, spices and manufactures thereof	2,979 (3)	38	22,531 (4)
Miscellaneous edible products and preparations	68	15,901 (2)	9,386
Beverages	-	660	-
Oilseeds and oleaginous fruit	-	-	2,487
Crude fertilisers and minerals, excluding coal, petroleum etc.	-	1,592	4,363
Fixed vegetable oils and fats	8,556 (2)	14,274 (3)	44,399 (2)
Essential oils, perfume materials, toilet preparations etc.	288	4,181 (4)	17,070 (5)
Plastics in non-primary forms	-	-	25,890 (3)
Leather, leather manufactures and dressed furskins	83	83	-
Cork and wood manufactures, excluding furniture	13	138	3,520
Paper, paperboard and articles of paper pulp, paper	-	20	23
Textile yarn, fabrics, made-up articles and related products	30	72	520
Non-metallic mineral manufactures, n.e.s.	-	153	50
Manufactures of metal, n.e.s.	-	1,026	10
Electrical machinery, appliances etc., n.e.s.	-	16	-
Road vehicles	-	6	-
Telecommunications and sound recording, reproducing equipment	-	-	6
Prefab buildings; plumbing and electrical fixtures and fittings	43	-	-
Furniture and parts thereof	626 (5)	-	39
Travel goods, handbags and similar containers	7	12	102
Articles of apparel and clothing accessories	570	480	786
Professional, scientific and controlling apparatus	94	-	-
Photographic apparatus, optical goods, watches and clocks	53	-	-
Misc. manufactured articles, n.e.s.	775 (4)	2,248 (5)	1,097
Commodities and transactions	13	-	-

Source: CSO: 'Value of Merchandise Trade TSA14' (2026)

*The figures in Table 9 are set out in Euros. For example, the value of goods in the 'vegetables and fruit' category, which were imported from the OPT to Ireland in 2025 was €546,822. The top five categories of imports in terms of value are identified by the inclusion of (1), (2), (3), (4) and (5) in Table 9 beside their value for each respective year. The acronym 'n.e.s.' in the table denotes 'not elsewhere specified or included'; see: CSO, 'Explanatory Notes' (2015).

In the Regulatory Impact Analysis (RIA), DFAT notes that “Ireland’s economic model is based upon access to international markets facilitated by trade and investment flows”.²⁶⁸ 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”.²⁶⁹ 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.²⁷⁰ It adds that US companies employ an estimated 245,000 people in Ireland, excluding those employed indirectly.²⁷¹ Issues surrounding potential reputational risks and the potential impact of the proposed legislation on Ireland’s economic relationship with the US are discussed in more detail toward the end of this *Briefing Paper*.

Compatibility of the legislative proposals with 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 **TFEU**, 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 trade with the Israeli settlements in the OPT in goods and banning trade with the Israeli settlements in the OPT in services.

Proposed EU law basis for a domestic ban on trade in goods with the settlements

Regulation (EU) 2015/478 of 11 March 2015 (‘Basic Import Regulation’) allows 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...”

The General Scheme proposes to prohibit the import of goods from Israeli settlements in the OPT on this basis. During the PLS hearing on **1 July 2025**, DFAT’s legal adviser indicated that if Ireland enacts the proposed legislation and is subject to infringement proceedings because of it, 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

²⁶⁸ DFAT, Regulatory Impact Analysis’ (29 May 2026) p. 4, available [here](#), accessed 3 June 2026.

²⁶⁹ Ibid, p. 11.

²⁷⁰ Ibid.

²⁷¹ Ibid.

outlined in the ICJ's 2024 Advisory Opinion. He added that the State would argue that this matter of public policy should be of concern to the entire EU. 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. However, DFAT's legal adviser cautioned that, to date, the concept of public policy has been interpreted very narrowly by the Court of Justice and that the public policy grounds permitted have been unique to individual EU Member States.²⁷² During the PLS hearing on 9 July 2025, Professors Koutrakos and Tridimas agreed that the public policy exception in Article 24(2) of the Basic Import Regulation allows Ireland to prohibit the importation and sale of goods originating in an Israeli settlement in the OPT, as set out in the General Scheme. Professor Tridimas asserted this is because the proposed legislation:

- seeks to comply with international law, in particular the Fourth Geneva Convention;
- seeks to protect human rights, namely, the right to self-determination; and
- aligns with the EU's objectives and political stance concerning occupied territories.

Conversely, during a PLS hearing on 15 July 2025, Ms. Hausdorff (Ireland Israel Alliance) asserted that the "arguments for the public policy derogation made before this committee distort the extremely strict interpretation of the provisions in the case law". During the PLS hearing on 9 July 2025, Professor Butler stated that, in his opinion, the proposed legislation is *prima facie* (on initial appearances) incompatible with EU law. He stated that the public policy exception provided for in Article 24(2) of the Basic Import Regulation must be interpreted strictly and applied proportionately. He argued that relevant CJEU caselaw (discussed below) does not suggest that the public policy exception is sufficiently wide to justify the legislative proposals in the General Scheme. He asserted that the European Court of Justice (ECJ) has generally set a high bar for EU Member States to invoke the public policy exception.

Professor Butler indicated that much of the existing EU caselaw of relevance concerns restrictions on trade between EU Member States, as opposed to restrictions on trade between the EU and non-EU States. Notably, in this regard, Articles 34 and 35 of the TFEU prohibit quantitative restrictions on imports and exports, and all measures having equivalent effect, between EU Member States. Article 36 provides for an exception to this rule, allowing for restrictions on specified exceptional grounds, including public policy, provided that the restrictions do not "constitute a means of arbitrary discrimination or a disguised restriction on trade between Member States." As explained in the Commission Notice Guide on Articles 34-36 TFEU, in order to be a justifiable restriction under Article 36, the restrictive measure must comply with the principle of proportionality. This means that it must be appropriate (suitable) and necessary for attaining the legitimate objective it seeks to achieve. Necessity requires that the measure chosen does not restrict the free movement of goods any more than is necessary to achieve the desired objective. If alternative measures are available, that are less restrictive of trade, the restrictive measure may not be considered proportionate.

²⁷² Given the context, he appears to be referring to the CJEU. See the recording of the PLS hearing on 1 July 2025 at approximately 1 hour 38 to 1 hour 40, available [here](#), accessed 9 April 2026.

During the PLS hearing on 9 July 2025, Professor Butler suggested that the Bill, if enacted, could potentially be considered discriminatory under EU law and/or international economic law as it only applies to the OPT and accordingly, does not apply to all occupied territories worldwide equally. In contrast, Professor Tridimas asserted that EU caselaw from the 1980s would suggest that there is some discretion and no general principle of having to treat all non-EU States equally. As noted above, any trade restriction on public policy grounds must be proportionate. The [Control of Economic Activity \(Occupied Territories\) Bill 2018](#) sought to prohibit trade with settlements in all territories that are illegally occupied under international law. In September 2024, the Attorney General, Rossa Fanning S.C., provided legal advice on this PMB. This advice was not officially published. During the PLS hearing on 1 July 2025, a DFAT representative indicated that, according to the advice, if the PMB “...were narrowed and limited to the prohibition of importing goods from settlements, that was a more defensible basis on which we could act having regard to EU law.”²⁷³

Confédération paysanne case

During the PLS hearing on 9 July 2025, Professor Butler argued that the *Confédération paysanne case* (C-399/22, Grand Chamber Judgment, 4 October 2024) constitutes the most up-to-date statement of EU law in the area concerned. In 2020, Confédération paysanne, a French farmers’ union, challenged the French authorities’ alleged failure to prohibit the importation of melons and tomatoes from Western Sahara, which it claimed were incorrectly labelled as originating in Morocco. Confédération paysanne argued that this gave rise to a violation of EU law concerning the origin labelling of goods. Morocco partially annexed Western Sahara in 1975; however, the ECJ has determined that Western Sahara is a distinct and separate territory from Morocco. France’s Council of State requested a preliminary ruling from the CJEU, including regarding what measures a Member State may take to address incorrect indications of origin on labels. In its judgment, the Grand Chamber noted that under Articles 2(1) and 3(1)(e) of the TFEU, common commercial policy is an exclusive competence of the EU, and therefore Member States can only legislate in this area if empowered to do so by the EU or for the implementation of EU acts.²⁷⁴ It found that EU Member States may not unilaterally adopt a measure banning the import of a category of goods originating in a third territory or country, whose import is permitted and regulated under an EU trade agreement, unless they are expressly empowered to do so by EU law.²⁷⁵ The Grand Chamber discussed the public policy exception provided for in Article 24(2)(a) of the Basic Import Regulation. It noted that this public policy exception is without prejudice to other relevant provisions of EU law.²⁷⁶ It observed that, in the case before it, other relevant provisions included Article 194 of [Regulation No. 1308/2013](#) (establishing a common organisation of the markets in agricultural products). Article 194 reserves for the European Commission the competence to take safeguard measures against imports of agricultural goods into the EU. Based on this, the Grand Chamber found that Article 24(2)(a) of the Basic Import Regulation could not be understood as

²⁷³ See transcript of PLS Hearing on 1 July 2025, accessed 26 March 2026.

²⁷⁴ *Confédération Paysanne Reference for Preliminary Ruling*, Case C-399/22, Judgment of Grand Chamber, 4 October 2024, paras. 46-48, see [here](#), accessed 9 April 2026 [hereinafter ‘*Confédération Paysanne Judgment* (2024)’]

²⁷⁵ *Confédération Paysanne Judgment* (2024), para. 48.

²⁷⁶ The discussion in this paragraph is based primarily on *Confédération Paysanne Judgment* (2024) paras. 52-55.

enabling EU Member States to unilaterally adopt safeguard measures concerning the import of agricultural goods. It noted that the proposed ban on the import of incorrectly labelled melons and tomatoes to France was intended to ensure compliance with provisions of EU law relating to the provision of information to consumers regarding the origin of fruit and vegetables offered for sale. However, the Grand Chamber found that if there was widespread disregard for these provisions by exporters, it would be up to the Commission to decide what measures to take, within the framework of the cooperation mechanisms provided for under the relevant association agreement. In conclusion, the Grand Chamber held that, taken together, Article 207 of the TFEU, the Basic Import Regulation, and Regulation (EU) No 1308/2013, do not permit an EU Member State to unilaterally adopt a measure banning the import of agricultural goods whose labelling systematically fails to comply with relevant EU legislation concerning indications of the country or territory of origin.²⁷⁷

During a PLS hearing on 15 July 2025, Ms. Hausdorff (Ireland Israel Alliance) referred to the *Confédération paysanne* case to support her argument that the legislative proposal is not in accordance with EU law. Conversely, during the PLS hearing on 9 July 2025, Professor Tridimas argued that this case is not relevant for present purposes because it concerned the power of an EU Member State to unilaterally ban the importation of mislabelled fruit based on a specific EU Regulation that existed and regulated foodstuffs, namely, Regulation No. 1308/2013. He noted that in the present case, no such specific Regulation exists. He also distinguished the case on the basis that the public interest engaged in it (the violation of EU harmonised marketing standards) was of a much lesser importance than the public policy issue that the proposed legislation seeks to address.

Proposed EU law basis for a domestic ban on trade in services

As explained above, Ireland requires a legal basis under EU law upon which to enact legislation at the national level banning trade in services with the Israeli settlements in the OPT. During the PLS hearing on 1 July 2025, the legal adviser to DFAT indicated that DFAT had not identified a broad public policy exception in an EU legal Act, similar to Article 24(2) of the Basic Import Regulation, in respect of trade in services with non-EU States. As noted previously, he advised at the hearing that the legal advice received from the Attorney General in September 2024 on Senator Black's PMB indicated that if the PMB were limited to prohibiting the importation of settlement goods, that would be a much more defensible basis on which to act under EU law. He also indicated that DFAT had identified a number of legal issues that require consideration in relation to services. He advised that the Government had requested legal advice from the Attorney General concerning these legal issues, including what basis, if any, there may be under EU law to unilaterally prohibit trade in services with the Israeli settlements. He advised that, as of the date of the hearing, the Attorney General's legal advice had yet to be received, and he stated that he could not pre-empt this advice.

²⁷⁷ Ibid, *Confédération Paysanne Judgment* (2024), paras. 55 and 90.

On 13 January 2026, Minister McEntee confirmed in response to a PQ that the above-mentioned legal advice had been received from the Attorney General. In response to a question received in the Dáil on 14 April 2026, Minister McEntee indicated that further clarification had been sought and received from the Attorney General. She stated:

“Legally, the regulation of external trade in services is considerably more complex than is the case with goods at EU level. There would also be greater complexity when it comes to implementation than is the case with regard to trade in goods. The Government has received the Attorney General’s advice on the question of whether the inclusion of services in the Bill is permissible under EU law. Advice provided by the Attorney General to the Government is confidential and subject to legal professional privilege, so you will appreciate that I cannot be drawn to discuss or speculate on the contents of the advice. However, I can say that the advice, which is detailed and extensive, identifies a number of significant legal and practical issues with the regulation by a Member State of trade in services with a country or territory outside the EU. Following detailed consideration by officials in my Department, clarification was sought from the Attorney General on a number of legal issues. My Department has now received this clarification and officials are closely examining it.”²⁷⁸

During a Dáil debate on 14 May 2026, Minister McEntee stated, “We need to make sure that anything we introduce is legally robust and capable of withstanding challenge but also that we can advance our broader policy objectives effectively.”²⁷⁹ As of the date of writing, the Government has not published any of the advice it received from the Attorney General concerning a potential legal basis, if any, under EU law for a domestic ban on trade in services with the Israeli settlements.²⁸⁰ Accordingly, this part of the *Briefing Paper* is unable to provide any further detail regarding this legal advice. The remainder of this section discusses the legal arguments that were put forward by Professors Koutrakos and Tridimas during the PLS hearing on 9 July 2025 regarding a potential legal basis under EU law, based on a public policy exception, for a ban on trade in services with the Israeli settlements in the OPT.

During the PLS hearing on 9 July 2025, Professors Koutrakos and Tridimas argued that the absence of an express provision equivalent to Article 24(2)(a) of the Basic Import Regulation does not, of itself, mean that individual Member States cannot restrict trade in services with non-EU States on public policy grounds. Furthermore, they argued that a legal basis does exist under EU law, which permits individual EU Member States to do just that. They explained that the freedom to provide cross-border services between EU Member States is subject to a public policy exception under Article 62 of the TFEU, read in conjunction with Article 52 of the TFEU.²⁸¹ They advised that EU Member States are also authorised to restrict trade in goods²⁸²

²⁷⁸ Dáil debate, ‘Legislative Questions’ (14 April 2026) available [here](#), accessed 28 April 2026.

²⁷⁹ Dáil debate, ‘Sanctions against the State of Israel Bill 2025: Second Stage [Private Members]’ (14 May 2026) available [here](#), accessed 15 May 2026.

²⁸⁰ This reflects the normal practice in Ireland whereby the Attorney General’s legal advice to Government is very rarely published.

²⁸¹ Art. 62 stipulates that Arts. 51-54 shall apply to matters covered by Ch. 3 (freedom to provide services within the EU) of Title IV. Art. 52(1) provides that the provisions of Ch. 2 (right of establishment of nationals of EU Member States within the EU territory) shall not prejudice the applicability of legal provisions providing for special treatment for foreign nationals on grounds of public policy, public security of public health.

²⁸² See Arts. 34 to 36 of the TFEU; Art. 24 of the Basic Import Regulation.

and movements in capital,²⁸³ both between EU Member States within the EU territory and between EU Member States and non-EU States, on public policy grounds. They suggested that it would be very odd if EU law were interpreted to mean that EU Member States have a more limited power to restrict trade in services with non-EU States on public policy grounds than they have to restrict the following on public policy grounds:

- (i) trade in services with other EU Member States within the EU territory;
- (ii) trade in goods both with other EU Member States and with non-EU States; and
- (iii) movements of capital both to/from EU Member States and to/from non-EU States.

They argued that such an interpretation would not be justified by either a systematic or purposive interpretation of EU law. They also noted that no EU measure expressly prohibits EU Member States from relying on the public policy exception to justify their imposition of restrictions on trade in services with non-EU States. Furthermore, they asserted that the proposed Bill's primary objective is not regulatory but rather relates to foreign policy. They argued that if the EU's common commercial policy was interpreted widely enough to encompass any national foreign policy measure that had implications for trade, the freedom of EU Member States to conduct effective foreign policy would be very substantially curtailed.

They also argued that the objective of restricting trade in services with illegal settlements in the OPT is consistent with the objectives of the EU's common commercial policy. In this regard, [Article 207\(1\) of the TFEU](#) provides that the EU's common commercial policy shall be conducted in the context of the principles and objectives of the EU's external action. Article 205 of the TFEU provides that the EU's action on the international scene shall be guided by the principles laid down in Chapter 1 of Title V of the TEU. As discussed previously, [Article 21\(1\) of the TEU](#) (contained within Ch. 1 of Title V) stipulates that the EU's action on the international scene shall be guided by principles, including democracy, the rule of law, the universality and indivisibility of human rights and respect for the principles of the UN Charter and international law. Article 21(2)(b) and (c) require the EU to define and pursue common policies and actions in order to "consolidate and support democracy, the rule of law, human rights and the principles of international law", and "preserve peace, prevent conflicts and strengthen international security...". Under Article 21(3), the EU must respect the principles and pursue the objectives in paragraphs (1) and (2) when developing and implementing its common commercial policy. Based on these arguments, Professors Koutrakos and Tridimas submitted that an EU Member State may rely on the public policy exception to justify a restriction on trade in services with a non-EU State where the restriction meets the following conditions:

- (i) it expresses a foreign policy choice of an EU Member State and pursues foreign policy objectives and not trade objectives, even though it may have effects on trade;
- (ii) it is adopted to comply with international law obligations which bind EU Member States and the EU, such as the Fourth Geneva Convention;

²⁸³ Art. 63 of the [TFEU](#) prohibits restrictions on the movement of capital between EU Member States and between EU Member States and non-EU States within the framework of Ch. 4. However, Art. 65 allows for an exception to Art. 63, permitting EU Member States to take measures which are justified on grounds of public policy or public security.

- (iii) it does not contradict a specific EU measure; and
- (iv) it complies with the principle of proportionality.

Professors Koutrakos and Tridimas also argued that EU Member States may unilaterally impose restrictions on trade in services with non-EU States based on Article 347 of the [TFEU](#). Article 347 acknowledges that exceptional circumstances may arise that render it necessary for an EU Member State to implement measures that could impact the functioning of the internal market. These exceptional circumstances are serious internal disturbances affecting the maintenance of law and order, war, serious international tension that constitutes a threat of war, or where necessary to give effect to the State's legal obligations regarding the maintenance of international peace and security. Professors Koutrakos and Tridimas argued that Article 347 enables EU Member States to deviate from EU legislation in any policy field on these specific grounds of exceptional seriousness. Under Article 348 of the [TFEU](#), the European Commission or any EU Member State may bring a matter directly before the CJEU if they consider that another Member State is improperly using their powers under Article 347. Professors Koutrakos and Tridimas argued that a ban on trade in services with the Israeli settlements would be justified under Article 347 because it seeks to enable Ireland to carry out its obligations concerning the maintenance of international peace and international security, including by complying with its international law obligations as set out in the July 2024 ICJ Advisory Opinion, and because the ban would be proportionate. Professor Koutrakos advised that Article 347 is a rather obscure provision in that it has only been litigated once in a case that was withdrawn and consequently the ECJ has not issued a judgment concerning it. However, he noted that its wording is very similar to the wording of Article 99 of the [EU-Russia Partnership and Cooperation Agreement](#), which was examined by the ECJ in the *Rosneft* case (discussed below).

[The Rosneft Case](#)

Professors Koutrakos and Tridimas relied upon the Opinion of Advocate General²⁸⁴ Wathelet in the *Rosneft* case to support their argument that a prohibition under domestic law of trade in goods and services with the Israeli settlements in the OPT would be justifiable under EU law on public policy grounds. In 2014, in the context of Russia's annexation of Crimea, the Council of the EU adopted targeted sanctions against Russia's oil sector. The intent was to increase the cost to Russia of its destabilising activities in Ukraine and to promote a peaceful settlement of the crisis. The Council adopted [Decision 2014/512/CFSP](#) under Article 29 of the [TEU](#), which introduced prohibitions on the export of certain products and technologies to Russia's oil sector, and restrictions on the access of certain operators in that sector to the European capital market. Council [Regulation No 833/2014](#), adopted pursuant to Article 215 of the [TFEU](#), provided the necessary detail to enable the Decision's implementation.

²⁸⁴ Opinion of Advocate General Wathelet, 31 May 2016, Case C-72/15, *Rosneft Oil Company OJSC v Her Majesty's Treasury and Ors* (Request for a preliminary ruling), available [here](#), [hereinafter 'Opinion of AG Wathelet']. An Advocate General writes an impartial and independent opinion on a case that the ECJ judges consider before giving judgment. Although their "opinion is not binding, it is influential and is often followed by the court". See: Thomas Reuters: Practical Law, 'Advocate General', available [here](#). [Both accessed 9 April 2026].

Rosneft, a Russian oil and gas company, initiated actions before EU and UK courts, claiming that both the sanctions themselves and the measures undertaken in the UK to implement them were invalid, including because they infringed the [EU-Russia Partnership and Cooperation Agreement](#). Article 10(1) of this Agreement provides that the Parties shall accord to one another the general most-favoured-nation treatment described in Article I, paragraph 1 of the General Agreement on Tariffs and Trade. Article 19 states that the EU-Russia Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit which are justified on certain specified grounds, including public policy or public security. In his Opinion, Advocate General Wathelet determined that the sanctions against Russia did not fall within the scope of Articles 10(1) and 12 of the EU-Russia Agreement and, even if they did, “...such a restriction would, as the Commission states, be justified on grounds of public policy and public security, in accordance with Article 19 of the Partnership Agreement”.²⁸⁵ Ultimately, in its Judgment in *Rosneft*, the ECJ did not pronounce on the matter of public policy, instead finding that even if the restrictive measures were incompatible with certain provisions of the EU-Russia Agreement, they were nonetheless permissible under Article 99 of the Agreement.²⁸⁶ [Article 99\(1\)\(d\)](#) provides that nothing in the Agreement can prevent a party from taking any measures it considers necessary to protect its essential security interests:

“in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security...”

Professor Tridimas considered it significant that both the Advocate General and the European Commission took the view that the concept of public policy could justify the imposition of restrictions on imports from a non-EU State because that non-EU State is occupying the territory of another country.²⁸⁷ [Professor Butler](#) questioned whether the *Rosneft* case would offer a clear legal basis for the proposed legislation as he considered the analogy to be slightly imperfect. He noted that the *Rosneft* case concerned the lawfulness of a specific restrictive EU measure *vis-à-vis* a legal person in a non-EU State, whereas the proposed legislation concerns a restrictive measure imposed unilaterally by an individual EU Member State. During a [PLS hearing on 15 July 2025](#), Ms. Hausdorff (Ireland Israel Alliance) argued that the *Rosneft* case “...squarely militates against this proposed Bill being in any way lawful” as it concerned a measure implemented pursuant to EU policy, as opposed to unilateral action by a Member State, and the judgment “...did not insist on the analysis of public policy”.

Potential infringement proceedings

If the European Commission or another EU Member State considered that the proposed legislation, if enacted either as is or with a ban on trade in services with the Israeli settlements in the OPT, gave 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

²⁸⁵ Opinion of AG Wathelet, para. 132, see [here](#), accessed 9 April 2026. [Art. 12](#) concerns freedom of transit of goods.

²⁸⁶ Judgment of the Court (Grand Chamber) of 28 March 2017. *PJSC Rosneft Oil Company v Her Majesty's Treasury and Others*. Case C-72/15, Request for a preliminary ruling from the High Court of Justice (England & Wales), Queen's Bench Division (Divisional Court) paras. 110-117, available [here](#), accessed 9 April 2026.

²⁸⁷ See transcript of PLS hearing on [9 July 2025](#), accessed 9 April 2026.

unilateral action in an area of exclusive EU competence. Based on the PLS hearings, this would likely be based on a public policy exception argument. Article 258 of the TFEU sets out the applicable procedure where the Commission considers an EU Member State has failed to fulfil an obligation under the EU Treaties:

1. The Commission must allow the State concerned to submit observations.
2. The Commission must deliver a reasoned opinion on the matter setting out any actions that the State concerned must undertake to fulfil its obligations.
3. If the State concerned does not comply with the Commission's opinion within a set timeframe, the Commission may bring the matter before the CJEU.

Article 259 of the TFEU sets out the applicable procedure where an EU Member State considers that a second EU Member State has failed to fulfil an EU Treaty obligation:

1. The complaining State must bring the matter before the Commission.
2. Both States are afforded an opportunity to submit their case and observations on the other party's case.
3. The Commission must deliver a reasoned opinion.
4. The complaining State may bring the matter before the CJEU after the reasoned opinion is delivered or at least three months after the matter was brought before the Commission if the Commission hasn't delivered a reasoned opinion by this date.

During the PLS hearing on 9 July 2025, Professor Butler advised that the proposed legislation could potentially be challenged before Irish courts, for example, in the context of customs preventing certain goods from being imported into the State. He noted that should this occur, an Irish court could potentially refer the matter to the CJEU for a preliminary ruling. During the PLS hearing on 2 July 2025, Mr. Liston (GLAN/Sadaka) noted that if, in a hypothetical worst-case scenario, a ban on services was enacted, challenged and found to fall outside the scope of the public policy exception, the relevant legislation could be amended.

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 Commission, through the EEAS, previously noted in its July 2025 Options Paper that EU Member States could “decide to block imports from the settlements at their respective national level for public policy reasons” in accordance with the Basic Import Regulation.²⁸⁸ The RIA also notes that to date the EU has not indicated that it intends to initiate infringement proceedings against any of EU Member State who has already banned the importation of goods from the Israeli settlements or announced their intention to implement such a ban.²⁸⁹

Obligations under EU law versus obligations under international law

During the PLS hearing on 9 July 2025, Professor Butler asserted that “[b]y enacting and commencing the proposed Bill, the State could be erroneously placing its obligations under

²⁸⁸ DFAT, Regulatory Impact Analysis' (29 May 2026) p. 11, available [here](#), accessed 3 June 2026.

²⁸⁹ Ibid.

public international law ahead of those it has under EU law.” Professor Tridimas asserted that the question of whether Ireland’s obligations under EU law should take precedence over its obligations under international law, at the domestic level, is not engaged for present purposes because there is no contradiction between the two. He asserted that the ECJ’s caselaw, including the *Racke* case,²⁹⁰ has found that EU law should adhere to customary international law and be interpreted so as to ensure compliance with obligations under international law. Under Article 27 of the [Vienna Convention on the Law of Treaties](#) (1969), it is not permissible under international law for a State party to an international treaty to invoke provisions of its domestic law as a justification for its failure to perform its obligations under the treaty.

Practical implementation and enforcement of a ban on trade in goods

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](#) the [2015 Act](#).²⁹¹ Relevant customs powers under the 2015 Act will be engaged, including those relating to search, seizure and forfeiture. As explained previously, the EU already has a postal code system in place to distinguish between goods that originate in Israel and goods that originate in the Israeli settlements in the OPT, with a view to ensuring that the latter do not benefit from a preferential tariff rate. The Bill proposes to use the same postal code system to identify goods of settlement origin for the purpose of implementing the proposed ban on the importation of settlement goods to Ireland. This principal provisions of the Bill that provide for this will be examined in more detail in the *Bill Digest* for this Bill.

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 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 go into free circulation in the EU. It would still be possible to detect these goods in Ireland. For example, 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.

²⁹⁰ In *Racke*, the ECJ held that “...the European Community must respect international law in the exercise of its powers. It is therefore required to comply with the rules of customary international law when adopting a regulation suspending the trade concessions granted by, or by virtue of, an agreement which it has concluded with a non-member country”. See: Judgment of the Court of 16 June 1998. *A. Racke GmbH & Co. v Hauptzollamt Mainz*, C-162/96, para. 45 and see also para. 46, available [here](#), accessed 9 April 2026.

²⁹¹ 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.

During the [PLS hearing on 16 July 2025](#), Mr. O'Brien (IBEC) stressed that any domestic measures would require sufficient clarity, certainty, detail and accompanying guidance to enable businesses to implement them. He advised that IBEC's members had indicated that the proposed ban on trade in goods with the Israeli settlements would have limited impacts on their supply chains or direct trading relationships. He stated that the existing system for labelling goods originating in the OPT would help with implementation. However, he indicated that difficulties may still arise where goods enter Ireland from another EU Member State or the UK. During the [PLS hearing on 9 July 2025](#), Professor Butler suggested that the principle of free circulation of goods within the EU would render the proposed legislation difficult to enforce. During a [PLS hearing on 15 July 2025](#), Mr. Shatter (Ireland Israel Alliance) suggested that implementing and enforcing the proposed legislation, if enacted, could result in a violation of post-Brexit measures to maintain the free movement of goods between Ireland and Northern Ireland, and could create chaos and bureaucracy when applied to tourists, business visitors and returning residents. [The Bill](#) (as initiated on 29 May 2026) includes an exemption in section 5(2)(a) for "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".²⁹² Mr. Shatter also questioned the proposed legislation's connection to the 2015 Act. In contrast, several supporters of the legislative proposals stressed that the existing system for labelling goods originating in the OPT and the existing customs infrastructure provided for under the 2015 Act would facilitate the practical implementation and enforcement of a ban on trade in goods.²⁹³ They also pointed to the existing operation of a ban on trade in goods and services originating from Russian-occupied parts of Ukraine.²⁹⁴

Practical implementation and enforcement of a ban on trade in services

[The Bill](#) (as initiated on 29 May 2026) omits a ban on trade in services. During a discussion of this omission in Dáil Éireann on 26 May 2026, [the Taoiseach](#) referred to the "intangible" nature of services and indicated that a ban on services would be "impossible to implement" and posed a risk "in terms of jobs in this country and potential attacks on multinationals that are based here".²⁹⁵ The [Irish Human Rights and Equality Commission](#) (IHREC) has called for the Bill to be implemented with a ban on trade in services included in order to meet Ireland's international law obligations. IHREC asserts that "[a]ny operational difficulties can be addressed through phased commencement provisions."²⁹⁶

During the [PLS hearing on 16 July 2025](#), Mr. O'Brien (IBEC) advised that feedback from IBEC members suggested that the implementation challenges and administrative and regulatory

²⁹² An explanatory note for section 5 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." The [Explanatory Memorandum](#) was published on 29 May 2026.

²⁹³ See, e.g., submissions of witnesses appearing at [PLS hearing on 2 July 2025](#), accessed 9 April 2026.

²⁹⁴ Ibid.

²⁹⁵ Dáil Éireann debate, 'Ceisteanna ó Cheannairí - Leaders' Questions' (26 May 2026) available [here](#), accessed 5 June 2026.

²⁹⁶ IHREC, 'Ireland must not exclude services from Occupied Territories Bill' (26 May 2026) available [here](#), accessed 4 June 2026.

costs would be substantially greater if a ban on trade in services with the Israeli settlements in the OPT were included in the proposed legislation. He anticipated that significantly more companies would be impacted because of the complexity of value creation and supply chains in the services sector. He asserted that the manner in which services are delivered and traded, and value is created in this sector is complex. He indicated that companies would have to perform an audit of their operations (structures, systems, supply chains and customers) to determine if they are involved in trade in services with Israeli settlements. He noted that there is currently no labelling mechanism in place to determine if services originate from Israel or from an Israeli settlement in the OPT. He asserted that it can be challenging to identify where service value creation occurs in the modern era of remote and hybrid working where, for example, an individual might live in one postcode area and work in another. He suggested that a company could have a global team with a member who lives in a settlement. He indicated that he hadn't heard from IBEC members that companies would pull out of Ireland if a ban on trade in services with the settlements was introduced, but he anticipated that certain functions would likely be removed from Ireland to enable customers in Israeli settlements in the OPT to be served from a different jurisdiction. He asserted that this could potentially result in an entire Middle Eastern function/team being moved from Ireland. He was asked to give examples of services that could be impacted. In response, he stated that this would depend on how the proposed legislation is ultimately framed, but he suggested that a ban on services could potentially encompass technology services and financial services. The [PLS Report](#) notes that the Committee received submissions, which identified companies with operations in Ireland that have engaged in commercial activities in the tourism sector in the OPT.

The [Irish Coalition for Business and Human Rights](#) (ICBHR) argued in their written submission that new ways of working and complexities regarding value creation should not impede the implementation of a prohibition on trade in services with the Israeli settlements.²⁹⁷ Along with Mr. O'Neill (Christian Aid), they observed that Irish companies have been implementing an EU-wide ban on imports of certain goods *and* services from Russian-occupied Crimea since 2014.²⁹⁸ During the [PLS hearing on 16 July 2025](#), Mr. O'Brien (IBEC) indicated that he could not recall any company reporting significant or specific issues in implementing the measures against Russia. However, he submitted that the workplace has changed significantly since then and that it is easier for companies to implement EU-level measures. Some Committee members suggested that the workplace has only changed by a degree since 2014 when remote working and collaboration across regions was already happening, albeit at a smaller scale.²⁹⁹ In their submission, ICBHR submitted that companies should already be able to distinguish between trade in services with Israel and trade in services with the illegal settlements as this is an existing legal requirement under the Association Agreement.³⁰⁰ Furthermore, they advised that the [UN Guiding Principles on Business and Human Rights](#) (UNGPs) and the [OECD Guidelines for](#)

²⁹⁷ ICBHR's submission is discussed in the PLS Report, available [here](#), accessed 9 April 2026.

²⁹⁸ This point was also made by Mr. Conor O'Neill of Christian Aid during the [PLS hearing on 2 July 2025](#).

²⁹⁹ See submissions by Deputy Donnchadh Ó'Laoghaire and Senator Patricia Stephenson in the transcript of the [PLS hearing on 16 July 2025](#), accessed 9 April 2026.

³⁰⁰ ICBHR's submission is discussed in the PLS Report, available [here](#), accessed 9 April 2026.

[Multinational Enterprises on Responsible Business Conduct](#) already oblige businesses to perform thorough checks of their supply chains, proportional to their size and operations, to ensure they are not involved in human rights abuses.³⁰¹ Accordingly, they asserted that companies should already be performing an audit of the type that would be necessary to implement a ban on trade in services with the illegal settlements in the OPT.

During the [PLS hearing on 2 July 2025](#), Mr. Liston (GLAN/Sadaka) advised that certain tourism and e-commerce companies already have terms of service on their websites, which outline the role of Irish entities within their overall corporate structure in facilitating services. He indicated that purchasers of services often receive receipts that identify the Irish entity as the service provider. He suggested that the [UN database of companies operating in the illegal settlements](#) could also assist with the implementation of a ban on trade in services.³⁰² Mr. O'Neill (Christian Aid) asserted that given the illegality of the settlements in the OPT under international law, as reflected in domestic legislation,³⁰³ actors trading with them may face a risk of prosecution. On this basis, he argued that a legal prohibition on trade in goods and services with the settlements would assist companies by providing clarity and certainty. DFAT has published advice for Irish citizens and businesses regarding involvement in financial and economic activities in Israeli settlements in the OPT.³⁰⁴ It stipulates that financial transactions, investments, purchases, procurements and other economic activities, including services like tourism, in Israeli settlements or benefiting Israeli settlements, entail legal and economic risks because, under international law, the settlements are built on occupied land that is not recognised as a legitimate part of Israel's territory. It notes that this may result in disputed titles to any natural resources subject to purchase or investment. It indicates that a future peace deal could have consequences for property purchased, or economic activities promoted, in Israeli settlements.

During the [PLS hearing on 2 July 2025](#), Committee members discussed the possibility of allowing for a reasonable transitional period in which companies could adapt to the changes in the proposed legislation. They also discussed the possibility of incorporating safeguards to protect against corporate structures being put in place to enable companies to avoid their obligations under the proposed legislation, for example, through the creation of shelf companies in other jurisdictions. In response, Mr. O'Neill (Christian Aid) advised that Christian

³⁰¹ OHCHR clarified the UNGPs' legal status, stating: "[They]...do not constitute an international instrument that can be ratified by States, nor do they create new legal obligations. Instead, they clarify and elaborate on the implications of relevant provisions of existing international human rights standards, some of which are legally binding on States, and provide guidance on how to put them into operation. The Guiding Principles refer to and derive from States' existing obligations under international law. National legislation will often exist or may be required to ensure that these obligations are effectively implemented and enforced. This, in turn, means that elements of the Guiding Principles may be reflected in domestic law regulating business activities." See: OHCHR, 'FAQs about the Guiding Principles on Business and Human Rights' (2014) available [here](#). DFAT described the OECD's [Guidelines for Multinational Enterprises](#) as "the global standard on responsible business conduct." DFAT, 'Business and Human Rights Guidance for Business Enterprises' (16 May 2021, updated 15 August 2023) see [here](#). [All accessed 9 April 2026].

³⁰² The UN Database was discussed previously in this *Briefing Paper*.

³⁰³ He referred to the [International Criminal Court Act 2006, as amended](#), the [Geneva Conventions Act 1962](#), and the [Criminal Justice \(Money Laundering and Terrorist Financing\) Act 2010, as amended](#).

³⁰⁴ DFAT, 'Advice on investment in Israeli settlements in Occupied Palestinian Territory' (1 June 2021, last updated 12 April 2025) available [here](#), accessed 9 April 2026.

Aid, working with some other NGOs, had published research on how to register and track beneficial ownership with these types of corporate structures.

Proposed legislation’s potential impact on Ireland’s international reputation, the Ireland-US economic relationship, a rules-based international legal order, and the peaceful resolution of the conflict

During a PLS hearing on 15 July 2025, Mr. Cohen (Jewish Representative Council of Ireland) argued that if enacted, the Bill would negatively impact Jews, including Jews living in Ireland. During the same hearing, Mr. Shatter argued that the legislative proposals are sectarian, discriminatory and constitute a boycott against Jews. As reported by the *Irish Times*, the Chairman of the US Senate Foreign Relations Committee, Senator Jim Risch, has inferred that the proposed legislation is antisemitic and has stated that, if enacted, it would require the US “...to seriously reconsider its deep and ongoing economic ties” with Ireland.³⁰⁵ In a later article, the *Irish Times* reported that 23 US congressional representatives wrote to the Taoiseach in October 2025 asserting that the proposed legislation is “a discriminatory move by Ireland to economically target Israel and demonise the world’s only Jewish state”.³⁰⁶ The RIA states that over 40 members of the US Congress have made critical public statements about the proposed legislation.³⁰⁷ An *Irish Times* article published on 24 November 2025 reported that a US State Department spokesperson had described the proposed legislation as “unhelpful virtue signalling”, which “does not serve the cause of peace in the Middle East, which the US and partners are advancing ... and could moreover adversely affect American businesses operating in Ireland.”³⁰⁸

At the same time, the PLS Report recognises the diversity of views that exist in Israeli society. It notes that the Committee received a submission from former senior Israeli officials, including a former Attorney General, former Acting Supreme Court Judge, former Director General of the Foreign Affairs Ministry and former Ambassadors, urging Ireland to comply with the ICJ’s 2024 Advisory Opinion and introduce a ban on trade in goods and services with the Israeli settlements in the OPT.

There is an international Boycott, Divestment and Sanctions (BDS) movement, which was initiated by several Palestinian civil society organisations and calls for BDS against Israel until it complies with its obligations under international law.³⁰⁹ It seeks to end Israel’s occupation of Palestinian territories by making Israel subject to the type of global boycott movement that helped to end apartheid in South Africa.³¹⁰ Israel and some other countries have anti-boycott

³⁰⁵ Ronan McGreevy, ‘Ireland’s Occupied Territories Bill ‘blatant anti-Semitism’, says influential US senator’ (*Irish Times*, 2 July 2025) available [here](#), accessed 9 April 2026.

³⁰⁶ Pat Leahy, ‘US lawmakers intensify warnings to Taoiseach over Occupied Territories Bill’ (*Irish Times*, 6 October 2025) available [here](#). The article includes a link to the relevant letter, available [here](#) [both accessed 9 April 2026].

³⁰⁷ DFAT, ‘Regulatory Impact Analysis’ (29 May 2026) p. 11, available [here](#), accessed 3 June 2026.

³⁰⁸ Pat Leahy, ‘US government labels Occupied Territories Bill ‘virtue signalling’ (*Irish Times*, 24 November 2025) available [here](#), accessed 9 April 2026.

³⁰⁹ BDS, ‘Palestinian Civil Society call for BDS’, available [here](#), accessed 9 April 2026.

³¹⁰ Britannica, ‘Boycott, Divestment, Sanctions: Palestinian led movement’ (last updated 4 December 2025) available [here](#), accessed 12 December 2025.

laws providing for penalties against actors who engage in a boycott against Israel.³¹¹ In the US, anti-boycott laws exist in certain states and at the federal level,³¹² which allow for businesses perceived to be involved in a boycott of Israel to be excluded from public procurement contracts and other commercial opportunities.³¹³

The Bill relates to trade with the Israeli settlements in the OPT, which are considered unlawful under international law. The Government has repeatedly rejected claims that the proposed legislation is antisemitic or represents a boycott of, or sanction against, Israel.³¹⁴ It has stressed that the Bill is aimed at ensuring Ireland's compliance with its obligations under international law.³¹⁵ Whilst the EU opposes a boycott of Israel, in 2016 the then Vice President of the [European Commission](#), Federica Mogherini, stressed that the EU stands firm in protecting the rights to freedom of expression and freedom of association, in line with the EU Charter of Fundamental Rights, including with regard to BDS actions carried out on EU territory.³¹⁶ During the [PLS hearing on 16 July 2025](#), Mr. O'Brien (IBEC) advised that considerable misconceptions and disinformation potentially exist in the US regarding the proposed legislation's scope. He stated that the Government, working with businesses and IBEC, could help to combat this problem. He indicated that the main concerns arising from the legislative proposals for IBEC's members, which include Irish-owned exporters and internationally owned FDI companies, relate to international reputational risks and potential reporting requirements under US anti-boycott legislation. Regarding reputational risks, Mr. O'Brien suggested that Ireland could be perceived as isolationist and as operating outside of the EU's competence in relation to trade issues. He submitted that any deterioration in Ireland's trade and investment relationship with the US would have material impacts for businesses and households. In response to a query from a Committee member, Mr. O'Brien indicated that he had not heard of any small businesses whose viability would be threatened by the proposed legislation, if enacted. He submitted, based on feedback from US businesses, that if the Bill is enacted, reporting obligations may arise for companies under US anti-boycott legislation even if those companies have no trade in goods with the OPT. He indicated that this would draw attention to the fact that Ireland has this legislation, which in turn could negatively impact the reputation of companies in the US with operations in Ireland. During a [PLS hearing on 15 July 2025](#), Ms. Hausdorff (Ireland Israel Alliance) stated her expectation that some US companies would leave Ireland if the Bill were enacted.

³¹¹ Ibid.

³¹² 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 9 April 2026].

³¹³ 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 3 June 2026.

³¹⁴ 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].

³¹⁵ Dáil debate, 'Foreign Conflicts' (10 June 2025) available [here](#), accessed 9 April 2026.

³¹⁶ 'Answer given by VP Mogherini on behalf of the Commission to Parliamentary question - E-005122/2016(ASW)' (15 September 2016) available [here](#). In Ireland, Aontas na Mac Léinn in Éirinn (Union of Students in Ireland) and some local authorities have expressed support for the BDS movement, including Dublin City Council, Dún Laoghaire-Rathdown County Council and Cork County Council. See [here](#), [here](#), [here](#) and [here](#) [all accessed 9 April 2026].

On the other hand, some other Committee members raised questions regarding the potential reputational risk to Irish companies of being linked, directly or indirectly, to illegal settlements in the OPT, and the possibility of Ireland acquiring a reputational advantage in some quarters if it was perceived to be upholding its international law and moral obligations.³¹⁷ DFAT's aforementioned advice refers to the potential reputational implications of getting involved in economic and financial activities in settlements and possible human rights abuses.³¹⁸

The RIA states that the proposed legislation will "...contribute to efforts to uphold international law, including the findings of the ICJ's Advisory Opinion."³¹⁹ However, during a [PLS hearing on 15 July 2025](#), Mr. Shatter (Ireland Israel Alliance) asserted that the legislative proposals wrongly depicted the prohibition of the import of goods originating in an Israeli settlement as an international law obligation. [Ms. Hausdorff](#) (Ireland Israel Alliance) argued that the ICJ misapplied international law in its 2024 Advisory Opinion and rejected its finding that the Israeli settlements are illegal under international law.

On the other hand, during the PLS hearing on [9 July 2025](#), Ms. Ní Ghrálaigh KC (Matrix Chambers) argued that the omission of a ban on trade in services from the Bill would not ensure Ireland's full compliance with its international law obligations, as set out in the ICJ's 2024 Advisory Opinion. She stressed that the relevant international legal context includes Israel's military operation in Gaza since October 2023, which the ICJ has found gives rise to a real and imminent risk to the Palestinians' right not to be subjected to genocide. She argued that full compliance by Ireland with its international law obligations in relation to the OPT would require a comprehensive audit of all its dealings with Israel to ensure that they do not contribute to or assist in Israel's serious violations of peremptory norms of international law. As noted previously, IHREC has also called for the Bill to be implemented with a ban on trade in services included in order to meet Ireland's international law obligations.³²⁰

The RIA asserts that:

*"The legislation proposed will contribute positively to Irish and international efforts to prevent unilateral actions that are contrary to international law and impinge upon the right of the Palestinian people to self-determination and upon the viability of the two-State solution."*³²¹

As discussed, various actors, including the Government, the UNSC and the EU, have asserted that the Israeli settlements in the OPT constitute an obstacle to a two-State solution to the conflict. During a [PLS hearing on 15 July 2025](#), Mr. Shatter (Ireland Israel Alliance) and Mr. Cohen (Jewish Representative Council of Ireland) argued that the proposed legislation would

³¹⁷ See, e.g., questions raised by Deputies Noel McCarthy and John Lahart, and Senator Joe O'Reilly during the [PLS hearing on 16 July 2025](#) [transcript accessed 9 April 2026].

³¹⁸ DFAT, 'Advice on investment in Israeli settlements in Occupied Palestinian Territory' (1 June 2021, last updated 12 April 2025) available [here](#), accessed 9 April 2026.

³¹⁹ DFAT, 'Regulatory Impact Analysis' (29 May 2026) 10, available [here](#), accessed 3 June 2026.

³²⁰ IHREC, 'Ireland must not exclude services from Occupied Territories Bill' (26 May 2026) available [here](#), accessed 4 June 2026.

³²¹ DFAT, 'Regulatory Impact Analysis' (29 May 2026) 10, available [here](#), accessed 3 June 2026.

not help resolve the conflict or bring peace any sooner. Mr. Cohen asserted that it “...isolates moderates, empowers extremes and undermines the credibility that Ireland has built as a voice for reason and reconciliation in the field of peacebuilding.” Conversely, during a PLS hearing on 15 July 2025, Fatin Al Tamimi, a Palestinian and the Vice-Chair of IPSC, called upon Ireland to fulfil its legal obligations, and enact a ban on trade in settlement goods and services, which she argued “...helps to ensure the economic viability of illegal settlements in the West Bank and potentially in Gaza”. Dr. Reynolds (ISPC) emphasised the risk of inaction as evidenced by the significant increase in settlement construction and the significant deterioration in the security and humanitarian situation in the OPT in recent years. During the PLS hearing on 2 July 2025, Mr. O’Neill (Christian Aid) and Senator Black argued that the State cannot wait for an EU consensus that may never come. They asserted that by adopting a ban on trade in goods and services with the illegal settlements, Ireland could trigger action by other EU and UN Member States to implement their obligations under international law. Along with Mr. Meehan (Sadaka-Ireland Palestine Alliance), they referred to the prohibition on trade with South Africa introduced by Ireland in the 1980s and its impact on ending apartheid.

Appendix 1: Timeline of conflict, occupation & peace negotiations up to October 2023³²²

1897: the first Zionist Congress declares the creation of a home for the Jewish people in Palestine as a core aim.

1917: British Foreign Secretary, Arthur James Balfour, declares Britain's support for the establishment in Palestine of a National Home for the Jewish people. Palestine is comprised of: Arab Muslims (approx. 80%), Arab Christians (approx. 10%), and Jews (less than 10%).³²³

1919: at the Paris Peace Conference, US President, Woodrow Wilson, calls for a Commission to ascertain the opinions of indigenous populations of former Ottoman territories regarding their future. The resulting King-Crane Commission visits Palestine, Syria and Lebanon and receives 1,863 petitions.³²⁴ Of these, 72.3%, including 85.3% of petitions received in Palestine, oppose the Zionist Program of a Jewish State and extensive Jewish immigration. This represents the most "widespread general opinion among both Moslems and Christians". The Commission recommends "serious modification of the extreme Zionist Program for Palestine of unlimited immigration of Jews, looking finally to making Palestine distinctly a Jewish State". It concludes that the erection of a Jewish State in Palestine cannot "be accomplished without the gravest trespass upon the 'civil and religious rights of existing non-Jewish communities in Palestine'".

1920-1946: the World War I Allied Powers grant Britain the Mandate for Palestine. In 1922, the League of Nations places Palestine under British administration ostensibly until such time as the Palestinians can self-govern. The Mandate requires Britain to establish a national home for the Jewish people in Palestine without prejudice to "the civil and religious rights of existing non-Jewish communities in Palestine".³²⁵ During the British Mandate, there is large-scale Jewish immigration to Palestine, particularly after 1930 as Jews flee Nazi persecution in Europe.³²⁶ Palestine's Jewish population grows from approx. 56,000 in 1918 to approx. 608,000 in 1946 (of a total population of approx. 1.85 million).³²⁷

1947: UNGA adopts [Resolution 181 \(II\)](#) (33 votes for, 13 against, 10 abstentions, 1 non-vote) on [29 November](#). It recommends the partition of Palestine into Arab and Jewish states (approx. 42.9% and approx. 56.4% of the territory respectively).³²⁸ The city of Jerusalem (approx. 0.7%) is to be placed under a special international regime due to its religious significance for Muslims and Jews. The Jewish Agency and most of the Jewish population accept the Plan, whereas most Palestinian Arabs, the Arab Higher Committee for Palestine and the League of Arab States oppose it as unbalanced, unjust and illegal.³²⁹ They argue that it contravenes the Palestinian people's right to self-determination and cannot be imposed upon them as UNGA resolutions are recommendatory and non-binding.³³⁰

³²² This Appendix offers a concise, but in no way exhaustive, overview of some significant historical events.

³²³ 'The Palestine Question: A Brief History' (UNISPAL 1980) see [here](#); Jewish Virtual Library, 'Jewish & Non-Jewish Population of Israel/Palestine (1517-Present)', see [here](#) [hereinafter 'Jewish Virtual Library'] accessed 15 Feb. 2026.

³²⁴ The information in this para. is taken from: 'Report of the American Section of the International Commission on Mandates in Turkey' (Paris, 28 August 1919) available [here](#), accessed 1 April 2026.

³²⁵ League of Nations Council, 'Mandate for Palestine' (HM Stationery Office 1922) preambular para. 2, and Arts. 2, 6.

³²⁶ 'History of the Question of Palestine' (UNISPAL) available [here](#), accessed 1 April 2026.

³²⁷ 'The Palestine Question: a Brief History' (UNISPAL 1980) see [here](#). Jewish Virtual Library estimates the Jewish population grew from 60,000 in 1918 to 543,000 in 1946 & 630,000 in 1947; see [here](#) [both accessed 1 April 2026].

³²⁸ 'The Palestine Question: a Brief History' (UNISPAL 1980) available [here](#), accessed 7 January 2026.

³²⁹ ICJ Advisory Opinion 2024, para. 52; The Palestine Question: a Brief History' (UNISPAL 1980) available [here](#); 'Palestine Question: Letter/Statement from Arab Higher Committee', available [here](#). [All accessed 1 April 2026].

³³⁰ For an overview of some arguments made, see, e.g., Ardi Imseis, 'The United Nations Plan of Partition for Palestine Revisited: on the Origins of Palestine's International Legal Subalternity' (2023) 57(1) SJIL 1.

1948: on 14 May, the day before the British Mandate is due to end, David Ben-Gurion, Head of the Jewish Agency, declares the establishment of the State of Israel. The US is the first State to recognise it. The Israeli Declaration of Independence³³¹ declares ‘Eretz Israel’ (Land of Israel) to be the birthplace of the Jewish people.³³² It asserts that Jews were forcibly exiled from their land but kept hoping to return. It indicates that the Holocaust demonstrated the urgent need to solve the problem of Jewish homelessness by re-establishing the Jewish State for all Jews in “Eretz-Israel”. It argues that the Balfour Declaration and the League of Nations Mandate gave “international sanction to the historic connection between the Jewish people and Eretz-Israel” and their right to rebuild their National Home. It asserts that under UNGA Resolution 181 (II), the UN irrevocably recognised the Jewish people’s right to establish their own State. An armed conflict takes place between Israel, on the one hand, and Syria, Lebanon, Egypt, Iraq, Jordan, Saudi Arabia and Palestinian Arab armed groups, on the other.

1949: the armed conflict formally ends in July at which point Israel occupies approximately 77% of mandatory Palestine.³³³ Egypt and Jordan control the Gaza Strip and the West Bank respectively. Armistice Agreements establish demarcation lines between the Arab and Israeli forces subject to such rectification as might be later agreed by the parties (Green Line). By the conflict’s end, an estimated 726,000 Palestinian Arabs have been displaced from their homes in the newly established State of Israel to the West Bank, the Gaza Strip and Arab States.³³⁴ Palestinians refer to this mass displacement and dispossession as the Nakba (catastrophe).³³⁵ UNGA [Resolution 194 \(III\)](#) (1948) recognises the right of the refugees to return to their homes and receive compensation for lost/damaged property. UNGA [Resolution 302 \(IV\)](#) establishes [UNRWA](#). In May 1949, Israel is admitted as a UN Member State (UNGA [Resolution 273 \(III\)](#)).³³⁶

1964: the Palestinian Liberation Organization (PLO) is established and claims to represent the Palestinian people under a singular umbrella.

1967: the Six Day War takes place in June between Israel, and Egypt, Syria and Jordan. During the war, Israel occupies East Jerusalem, the West Bank and the Gaza Strip, as well as the Golan Heights in Syria, and the Sinai Peninsula in Egypt. The first Israeli settlement in the OPT, Kefar Ezyon, is established in September.³³⁷ The UNSC adopts [Resolution 242](#). It affirms that a lasting peace in the Middle East should include: (i) Israel’s military withdrawal from territories occupied during the 1967 War, and (ii) recognition of the sovereignty, territorial integrity and political independence of every State in the area and their right to live in peace within secure and recognised boundaries. This ‘land for peace’ formula forms the basis for many later peace talks. The PLO initially reject it.³³⁸

³³¹ The overview of the Declaration in this para. is derived from: Provisional Government of Israel, ‘Declaration of Independence’ Official Gazette: Number 1; Tel Aviv, 5 Iyar 5708, 14 May 1948, p. 1, see [here](#), accessed 1 April 2026.

³³² The Hebrew term Eretz Israel (or ‘Eretz Yisra’el’) is used by certain Jews to describe the land they believe was promised by God to the Jewish people in the Jewish Bible (under a Covenant with Abram, later known as Abraham, and his descendants). This land was initially known by Jews as Canaan and later as Israel (after Abraham’s grandson). See: *ibid*; BBC Bitesize, ‘The Covenant: the Abrahamic covenant’, available [here](#); Britannica, ‘Zionism’ available [here](#). [All accessed 1 April 2026].

³³³ See, e.g., ‘History of the Question of Palestine’ (UNISPAL) available [here](#); Britannica, ‘1948 Arab-Israeli War’, available [here](#). Although, ‘The Palestine Question: a Brief History’ (UNISPAL 1980) available [here](#), states that the Armistice lines established in 1949 left Israel controlling 67%. [All sources accessed 1 April 2026].

³³⁴ ‘The Palestine Question: a Brief History’ (UNISPAL 1980) available [here](#), accessed 7 January 2026.

³³⁵ ‘About the Nakba’ (UNISPAL) available [here](#), accessed 15 February 2026.

³³⁶ ‘Admission of Israel to the United Nations - GA debate - Verbatim record - Question of Palestine’ (UNISPAL) available [here](#), accessed 1 April, (37 votes in favour, 12 against, and nine abstentions).

³³⁷ UN DOC A/HRC/22/63, para. 24.

³³⁸ The [PLO’s 1968 Palestinian National Charter](#) called for the liberation of Palestine and recovery of all Palestinian territory (with the boundaries Palestine had during the British Mandate) by armed struggle, accessed 1 April 2026.

1973-1974: in October 1973, the Yom Kippur War takes place between Israel, and Syria and Egypt. Syria and Israel sign a disengagement of forces agreement in May 1974. However, they have never signed a peace treaty and Israel still occupies the Syrian Golan Heights. In 1974, UNGA recognises the PLO as the Palestinian people's representative ([Resolution 3210 \(XXIX\)](#)).

1979-1982: Israel and Egypt sign a US-mediated [Peace Agreement](#) in 1979 under which Egypt recognises Israel and, in return, recovers control of the Sinai Peninsula. In 1980, the UNSC ([Resolution 465](#)) determines that Israel's policy and practice of settling parts of its population and new immigrants in the OPT violates IHL and constitutes a serious obstruction to a just and lasting peace. The Israeli Knesset enacts the 'Basic Law' on Jerusalem in 1980, which declares the entire city of Jerusalem to be the Israeli capital. UNGA [Resolution 35/169](#) (1980) determines that the Basic Law is null and void, and UNSC [Resolution 478](#) (1980) affirms that its enactment constitutes a violation of international law. In 1982, Israel intervenes militarily in Lebanon in response to cross-border attacks by PLO militants with the stated aim of eliminating the PLO. The Iranian-supported Shia organisation, Hezbollah, emerges in opposition to Israel's subsequent occupation of Southern Lebanon, which lasts until 2000.³³⁹

1987-1988: the first Intifada (civil uprising) begins in the Gaza Strip in 1987. Hamas, a militant Palestinian nationalist and Islamist group, is established. Its aims include the establishment of an independent Islamic state in historic Palestine.³⁴⁰ In 1988, PLO Chairperson, Yasser Arafat, makes a declaration renouncing terrorism and accepting the 'land for peace' formula.

1991-1993: after an unsuccessful Peace Conference in Madrid, Norway mediates secret negotiations between Arafat and then Israeli Prime Minister, Yitzhak Rabin. They result in an exchange of letters between Arafat and Rabin in which the PLO recognises Israel's right to exist in peace and security, and the Israeli Government recognises the PLO as the Palestinians' representative. Israel and the PLO sign the first [Oslo Accord](#) in 1993, which provides for the establishment of a Palestinian Interim Self-Government Authority in the West Bank and Gaza Strip. Israel maintains responsibility for external security and for the overall security of Israelis. The Accord provides a timeline for future negotiations with a view to achieving a permanent settlement within five years based on UNSC [Resolution 242](#) (1967) and [338](#) (1973). This ultimately doesn't occur. Under Oslo I, vital issues, including borders, the status of Israeli settlements and Jerusalem, and refugees' right of return, are left to future negotiations.

1994-1996: Israel and Jordan sign a peace agreement in 1994, which fixes the boundary between the two States, but clarifies that the boundary in relation to the OPT is considered "administrative".³⁴¹ Rabin and Arafat sign the second [Oslo Accord](#) in 1995. It provides for the establishment of a Palestinian Legislative Council and the division of the West Bank into three areas: Area A, Palestinian urban areas under exclusive Palestinian control (approximately 18%); Area B, mainly Palestinian rural areas under Palestinian civilian authority with Israel controlling security (approximately 22%); and Area C, under exclusive Israeli control, including security, planning and construction (approximately 60%).³⁴² In 1996, Arafat's Fatah party win the most seats in general elections for the Palestinian Legislative Council. Settlement construction

³³⁹ Hezbollah's military wing is classified a [terrorist group by the EU](#).

³⁴⁰ Hamas is later designated a [terrorist group by the EU](#).

³⁴¹ ICJ Advisory Opinion 2024, para. 63.

³⁴² UN Doc A/HRC/22/63 (2013), para. 18.

continues in the OPT notwithstanding the Oslo Accords,³⁴³ and any transfer of powers to the Palestinian authorities in Areas A and B is limited and partial.³⁴⁴

2000-2003: the 'al-Aqsa' Intifada erupts in Palestine in opposition to the Israeli occupation in 2000. In 2002, the League of Arab States adopts an [Arab Peace Initiative](#) based on the 'land for peace' formula. Israel does not agree to it. The so-called [Quartet](#) (the UN, the EU, the US and Russia) publishes a [Roadmap](#) to a two-State solution. It is endorsed by the UNSC ([Resolution 1515](#)) (2003) but fails to achieve its goals.

2004-2009: an ICJ [Advisory Opinion \(2004\)](#) determines that an Israeli security fence in the West Bank beyond the Green Line (the 'Wall') and its associated régime are giving rise to violations of Israel's obligations under international law. Despite this, construction of the Wall continues. In 2005, Israel dismantles settlements in the Gaza Strip and withdraws its ground troops. However, Israel retains control of Gaza's borders, airspace and territorial waters. Hamas wins the most seats in the [Palestinian Legislative Elections](#) in 2006. Following violence between Hamas and Fatah, parallel Palestinian governance structures are established in the Gaza Strip (led by Hamas) and the West Bank (under the Fatah-led Palestinian Authority). Israel imposes a blockade on the Gaza Strip, involving extensive restrictions on the freedom of movement of people, goods and services in 2007. The US-led [Annapolis peace negotiations](#) fail to achieve a settlement in 2007-2008. In December 2008, Israel launches a major military offensive in Gaza after rockets are fired from Gaza into Israel.

2012-2014: the IDF conducts a military operation, the so-called Operation [Pillar of Cloud / Defence](#), in Gaza in 2012. In 2014, the IDF initiates a military operation, the so-called Operation [Protective Edge](#), in Gaza in July whose objectives include stopping rocket attacks by Hamas.

2016-2019: the UNSC adopts [Resolution 2334](#), which "[s]tresses that the cessation of all Israeli settlement activities is essential for salvaging the two-State solution". In 2017, [US President, Donald Trump](#), recognises Jerusalem as the Israeli capital, and the US subsequently moves its embassy there. In March 2018, the [Palestinian Great March of Return](#) demonstrations start in the Gaza Strip and OCHA voices concerns over the excessive use of force by Israel in response.

2020: Israeli Prime Minister, Benjamin Netanyahu, announces plans to effectively annex parts of the West Bank. [UNSG Guterres warns](#) this "would have serious implications in terms of international law, the two-State solution and the prospects of a negotiated, sustainable peace". The plans are later suspended. Following US-sponsored negotiations, Israel, the UAE, Bahrain and Morocco sign the [Abraham Accords](#) under which the latter three States agree to normalise diplomatic relations with Israel and work to achieve mutual economic and security benefits. A potential Israeli-Saudi agreement was under discussion before the 7 October 2023 attacks.

2021 - Sept. 2023: an armed conflict occurs between Israel and Hamas in [May 2021](#). In 2023, [settlement construction increases](#) under a new coalition Israeli Government led by Netanyahu. According to OHCHR, approx. 700,000 Israeli settlers live in the West Bank, including East Jerusalem, as of September 2023. In July 2023, Israeli security forces conduct a military operation in Jenin refugee camp whose aims include "[neutraliz\[ing\] terrorist infrastructure](#)". A [UNCOI Report](#) describes it as Israel's "largest military operation in the West Bank in 20 years".

³⁴³ See generally, UN Doc A/HRC/22/63 (2013).

³⁴⁴ ICJ Advisory Opinion 2024, para. 66.