



Number 35 of 2026

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



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**ISRAELI SETTLEMENTS IN THE OCCUPIED PALESTINIAN TERRITORY
(PROHIBITION OF IMPORTATION OF GOODS) ACT 2026**

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[No. 35.]

*Israeli Settlements in the
Occupied Palestinian Territory
(Prohibition of Importation of Goods) Act 2026.*

[2026.]

ACTS REFERRED TO

Customs Act 2015 (No. 18)

Data Protection Act 2018 (No. 7)



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ISRAELI SETTLEMENTS IN THE OCCUPIED PALESTINIAN TERRITORY (PROHIBITION OF IMPORTATION OF GOODS) ACT 2026

An Act to provide for compliance by the State with its international legal obligation, as identified by the International Court of Justice in its advisory opinion of 19 July 2024¹, to take steps to prevent trade relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory; and for that purpose to prohibit the importation of goods originating in certain Israeli settlements; to provide for the consequential amendment of the Customs Act 2015; and to provide for related matters. [23rd July, 2026]

Be it enacted by the Oireachtas as follows:

Definitions

1. In this Act—

“Act of 2015” means the Customs Act 2015;

“Act of 2018” means the Data Protection Act 2018;

“General Data Protection Regulation” means Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)²;

“goods” has the same meaning as it has in the Act of 2015;

“importation” has the same meaning as it has in the Act of 2015;

“Minister” means the Minister for Foreign Affairs and Trade;

“Notice to importers” means the Notice to importers - Imports from Israel into the EU (2012/C 232/03)³;

“personal data” has the same meaning as it has in the Act of 2018;

“postal code to which this Act applies” means a postal code designated by order under *section 3*;

“prescribed” means prescribed by regulations made by the Minister;

1 Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, Including East Jerusalem (Advisory Opinion [2024] ICJ Rep 186)

2 OJ No. L119, 4.5.2016, p. 1

3 OJ No. C 232, 3.8.2012, p. 8

“processing” has the same meaning as it has in the General Data Protection Regulation;

“special categories of personal data” has the same meaning as it has in the Act of 2018.

Regulations and orders

2. Every regulation and order, other than an order under *subsection (2) or (3) of section 12*, made under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation or order is passed by either such House within the next 21 days on which that House sits after the regulation or order is laid before it, the regulation or order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Designation of certain postal codes

3. (1) The Minister may, by order, designate as a postal code to which this Act applies, a postal code that—
- (a) is contemplated as non-eligible for preferential tariff treatment by the Notice to importers, and
 - (b) is included in—
 - (i) the list of non-eligible locations published on the European Commission’s thematic website on the customs union⁴, or
 - (ii) the list of postal codes requiring further checks published on the European Commission’s thematic website on the customs union.
- (2) An order made under *subsection (1)* shall—
- (a) in respect of postal codes referred to in *subsection (1)(b)(i)* specify those postal codes in Schedule 1 to the order concerned, and
 - (b) in respect of postal codes referred to in *subsection (1)(b)(ii)* specify those postal codes in Schedule 2 to the order concerned.
- (3) Before making an order under this section, the Minister shall consult with the Minister for Finance.

Minister may amend definition of Notice to importers

4. (1) Where the Notice to importers is amended or replaced the Minister may, by order, amend the definition of “Notice to importers” in *section 1* to take account of such amendment or replacement.
- (2) Before making an order under this section, the Minister shall consult with the Minister for Finance.

4 http://ec.europa.eu/taxation_customs/customs/technical-arrangement_postal-codes.pdf

Prohibition of importation of certain goods

5. (1) Subject to *subsection (2)*, the importation of goods originating in a postal code to which this Act applies is prohibited.
- (2) *Subsection (1)* shall not apply to—
- (a) 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, or
 - (b) the importation of goods that have been exempted from the application of this Act in accordance with *section 6*.

Exemption in relation to importation of goods from certain locations

6. (1) A person (in this section referred to as the “applicant”) who intends to import goods that originated in a postal code specified in Schedule 2 to an order made under *section 3* may apply, in the prescribed form and manner, to the Revenue Commissioners for an exemption in relation to the goods concerned from the application of this Act.
- (2) An officer of customs shall, on receipt of an application under *subsection (1)*, make such enquiries as he or she considers necessary (including enquiries to the European Commission and such other person or body as the officer of customs considers appropriate) to ascertain whether or not the goods the subject of the application originated in a location in the Occupied Palestinian Territory (including East Jerusalem) that was brought under Israeli administration since June 1967.
- (3) Where, following enquiries under *subsection (2)*, the officer of customs is satisfied that—
- (a) the goods did not originate in a location in the Occupied Palestinian Territory (including East Jerusalem) that was brought under Israeli administration since June 1967, the officer of customs shall issue a certificate, in the prescribed form and manner, to the applicant exempting the goods from the application of this Act, or
 - (b) the goods originated in a location in the Occupied Palestinian Territory (including East Jerusalem) that was brought under Israeli administration since June 1967, or that it is not possible to determine whether the goods did, or did not, originate in such location, the officer of customs shall refuse to issue a certificate to the applicant exempting the goods from the application of this Act.
- (4) An officer of customs shall, in such form and manner as may be prescribed and not later than 30 days after a decision under *subsection (3)(b)*, notify the applicant of the decision and the reasons for the decision.
- (5) In this section, “officer of customs” has the same meaning as it has in the Act of 2015.

Amendment of section 45 of Act of 2015

7. Section 45 of the Act of 2015 is amended—

- (a) by the insertion of the following subsection after subsection (3):

“(3A) Any person who has made an application under *section 6(1)* of the *Act of 2026* and whose application has been refused under *section 6(3)(b)* of that Act may appeal to the Commissioners against the decision.”,

- (b) in subsection (4)(b), by the insertion of the following subparagraph after subparagraph (vi):

“(vii) the notification of the person by the Commissioners of the decision in accordance with *section 6(3)(b)* of the *Act of 2026*,”,

and

- (c) by the insertion of the following subsection after subsection (4):

“(5) In this section, ‘*Act of 2026*’ means the *Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026*.”.

Information sharing

8. (1) The Minister and a specified body may share information (including personal data and special categories of personal data) where it is necessary and proportionate for the purpose of the performance of a function of the Minister or the specified body under this Act.

- (2) The Minister may prescribe—

- (a) subject to *subsection (1)*, specific information that may be shared under that subsection,
- (b) the purposes for which the information may be shared under *subsection (1)*, including the persons with whom the information may be shared, and
- (c) subject to *subsection (1)*, such conditions as the Minister considers appropriate to impose on the sharing of the information.

- (3) In this section—

“specified body” means—

- (a) the Minister for Finance,
- (b) the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation,
- (c) the Minister for Enterprise, Tourism and Employment,
- (d) the Minister for Justice, Home Affairs and Migration,

- (e) the Minister for Agriculture, Food and the Marine,
- (f) the Revenue Commissioners,
- (g) An Garda Síochána,
- (h) such other body as may be prescribed by the Minister.

Processing of personal data and special categories of personal data

9. (1) The Minister may process personal data, including special categories of personal data, in accordance with the General Data Protection Regulation, the Act of 2018 and any regulations under *section 10* where necessary and proportionate for the performance of his or her functions under this Act.
- (2) For the purposes of this Act, the Minister is designated as controller in relation to personal data processed by the Minister for the purposes of the performance of his or her functions under this Act.
- (3) In this section, “controller” means a controller within the meaning of the General Data Protection Regulation.

Regulations for purposes of data protection

10. The Minister may for the purposes of this Act prescribe:
- (a) the types and forms of processing which may be carried out;
 - (b) the personal data, including special categories of personal data, that may be processed;
 - (c) the circumstances in which the personal data may be processed, including specifying the persons to whom the data may be disclosed;
 - (d) suitable and specific measures, including measures set out in section 36(1) of the Act of 2018, to safeguard the fundamental rights and freedoms of data subjects in the processing of personal data, including special categories of personal data under this Act;
 - (e) the period of time during which personal data or special categories of personal data may be processed;
 - (f) where possible, the proposed time limit within which each category of personal data shall be erased.

Expenses

11. The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, be paid out of moneys provided by the Oireachtas.

Short title and commencement

- 12.** (1) This Act may be cited as the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026.
- (2) This Act, other than *section 7*, shall come into operation on such day or days as the Minister may by order or orders appoint either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or different provisions.
- (3) *Section 7* shall come into operation on such day or days as the Minister may, after consultation with the Minister for Finance, by order or orders appoint either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or different provisions.