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Decision of 13 July 2026 imposing temporary economic restrictions on countering of maintaining the wrongful settlements in the Israeli-occupied territories (Temporary sanctions decision unlawful settlements in the by Israel occupied territories) [Chain ID WGK028298]

We Willem-Alexander, by the grace of God, King of the Netherlands, Prince of Orange-Nassau, etc. etc. etc.

On the nomination of Our Minister of Foreign Affairs of 22 May 2026, no. BZ2628069, done in accordance with Our Minister of Foreign Trade and Development Cooperation;

Having regard to the opinion of the International Court of Justice of 19 July 2024, resolutions ES-10/24 and A-79/90 of the United Nations General Assembly, resolutions 465 (1980) and 497 (1981) of the United Nations Security Council, and Article 2, first paragraph, of the Sanctions Act 1977;

The Advisory Section of the Council of State (opinion of 24 June 2026, No W02.26.00140/II);

Having regard to the further report of Our Minister of Foreign Affairs, done in agreement with Our Minister of Foreign Trade and Development Cooperation of 9 July 2026, no. BZ2629870;

Have found and understood:

CHAPTER 1. GENERAL PROVISIONS

Article 1 Definitions

For the purposes of this Decision:

– *purchase:* the purchase of goods on the European Union market;

– *EU-Israel Association Agreement:* the agreement concluded on 20 November 1995 establishing an association to is established between the European Communities and their Member States, of the one part, and the State of Israel, on the other (Trb. 1996, 92);

– *introduction to Dutch territory:* any act aimed at achieving the territory within the territory of the Netherlands, with the exception of transit as referred to in Title VII, Chapter 2, of the Customs Code of the Union;

– *Union Customs Code:* Regulation (EU) No 952/2013 of the European Parliament and of the Council of the European Union of 9 October 2013 establishing the Union Customs Code (OJ 2013, L 269);

– *EU postcode list:* the latest list of places and their postal codes drawn up by the European Commission from which goods are not eligible for preferential treatment under the EU-Israel Association Agreement referred to in the notice to importers – Imports from Israel in the EU (OJ 2012/C 232/03);

– *goods:* things as referred to in Article 2 of Book 3 of the Civil Code;

– *goods originating from an unlawful settlement in the territories occupied by Israel:* goods referred to in Article 2;

– *placing on the market:* offer goods for the first time on the European Union market;

– *buy:* purchase as referred to in Article 1 of Book 7 of the Civil Code;

– *wrongful settlement in the territories occupied by Israel:* a wrongful settlement in the territories occupied by Israel as referred to in article 2;

– *offer on the market:* the provision in the context of a commercial activity, whether or not for a fee of a good for distribution, consumption or use on the market of the European Union, including these activities in the context of distance selling;

– *brokering services:* the negotiation or arrangement of transactions for the purpose of importation, purchase or sale of goods from an unlawful settlement in the by Israel occupied territories, including where such transactions are intended that these goods do not in the Netherlands but imported into another Member State of the European Union, purchased or sold;

– *law:* Sanctions Act 1977.

Article 2 Scope of sanctions decision

This Decision shall apply to goods which have been wholly or partially obtained have been out or produced in a wrongful settlement in the occupied by Israel areas, referred to in the EU postcode list, except for goods that are eligible come for preferential treatment in accordance with Article 64 of the Customs Code of the Union.

CHAPTER 2. TRADE BANS

Article 3 Prohibition of imports

1. It is prohibited goods originating from the unlawful settlements in the by Israel occupied territories to bring into Dutch territory.

2. The natural or legal person who owns goods as referred to in Article 60 of the Customs Code of the Union from Israel on Dutch territory imports for the placing on the market or making available on the market of the European Union, provided to officials designated by Our Minister as referred to in article 10, first paragraph, of the law, a declaration that the goods do not come from a wrongful settlement in the territories occupied by Israel.

Article 4 Procurement ban

It is prohibited directly or indirectly from the illegal settlements to purchase in the territories occupied by Israel.

Article 5 Sales ban

It is prohibited directly or indirectly from the illegal settlements to market or market in the territories occupied by Israel.

Article 6 Prohibition of brokering services

It is prohibited to provide direct or indirect brokering services related with goods originating from the unlawful settlements in the Israeli-occupied areas.

Article 7 Circumvention Ban

It is forbidden to carry out activities that have the purpose or effect that the prohibitions from this chapter are circumvented.

CHAPTER 3. SUPPORT PROVISION

Article 8 Priority Rule

The articles in Chapter 2 are provisions of particularly mandatory law as referred to in Article 9 of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June

2008 on the law applicable to contractual obligations (OJ 2008 L 177).

CHAPTER 4. FINAL PROVISIONS

Article 9 Entry into force

This Decision shall enter into force with effect from the two months from the date of the day of issuance of the Official Gazette in which it is placed.

Article 10 Citation title

This decision is cited as: Temporary sanctions decision unlawful settlements in the territories occupied by Israel.

Charges and orders that this decision with the accompanying note of explanation in the Official Gazette will be placed.

The Myrtoan Sea, July 13, 2026

Willem-Alexander

The Minister of Foreign Affairs,

T.B.W. Berendsen

Issued the twenty-first of July 2026

The Minister of Justice and Security,

D.M. van Weel

NOTE OF EXPLANATION

General part

1. Introduction

The Israeli occupation of the Palestinian Territories and Syrian Golan Heights is, and the Israeli settlements there are unlawful. The government is rallying behind the call by the International Court of Justice for the wrongful occupation to terminate as soon as possible, taking into account Israel's legitimate security interests.[1] The Israeli settlement policy, the settler violence and the action of the Israeli army are causing an ever-deteriorating situation on the Western Bank of Jordan. The further capture after the fall of the Assad regime of Syrian territory, expressions of the Israeli government on permanent presence and further expansion of unlawful settlements, also continue the situation on the Golan Heights under pressure. The government has been taking for some time according to ability and in cooperation with partners step up to put pressure on the Israeli government to the situation improve on the spot, in accordance with Israel's obligations under the international right.

Recent Israeli action in these areas justifies an adaptation of the current policy framework and an increase in pressure (see the comprehensive underpinnings for this in paragraphs 1.2 to 1.4). The government has, for this purpose, in a European context advocated for measures against the unlawful occupation,[2] but sufficient support in the EU for measures has been avoided. Therefore introduces the Government further national measures aimed at preventing economic activities contribute to perpetuating a situation that is contrary to the international law.

1.1 The International Legal Order and the United Nations

The government actively promotes, in accordance with Article 90 of the Constitution, the development of the International Legal Order. The international legal order should be understood in the broad sense of an international system based on universally applicable legal standards.[3] This broad concept expresses a pursuit of peaceful international relations on the basis of a system of conventions and rules of customary international law.

The United Nations (UN) and its bodies, such as the General Assembly (UND), the Security Council (UNFR) and the International Court of Justice (IGH), are the cornerstone of this system. The IGH is the main judicial body of the UN. The statements of the IGH are binding on all States Parties to a dispute.[4] In addition, at the request of other UN bodies such as the UN SCC and the UNSUCH, the IGH may, issue non-binding opinions,[5] in which it can explain applicable international law in an authoritative manner and apply. UN bodies can adopt resolutions. Become in practice Most resolutions adopted by the UN Service and the UN Service. UNSCR resolutions that are adopted under Chapter VII of the UN Charter, are legally binding. AVVN resolutions are, in principle, not legally binding, but have political and moral authority and may have normative value.[6] With this sanctions decision, the government gives further substance to advice, recommendations and decisions of these bodies.

1.2 The Israeli-Palestinian conflict

The Netherlands is committed to a two-state solution, namely an independent, democratic and viable Palestinian state next to a safe Israel.[7] The basis of this Palestinian state are the borders of June 4, 1967, as established in UNSC Resolution 242 (1967) and following UNSC Resolutions 446 (1979), 465 (1980), 478 (1980), 497 (1981) and 2334 (2016), unless in negotiations becomes different agreed.

1.3 The territories occupied by Israel

In 1967, Israel occupied the Golan Heights, the Gaza Strip and the West Bank, Including East Jerusalem. In 1980, Israel annexed East Jerusalem and in 1981 the Golan Heights. The UNSUC stated that the annexations of East Jerusalem respectively and the Golan Heights are in violation of international law.[8] The UNIVN called in 2024 with a large majority of UN member states on the Israeli legislative and administrative measures and actions concerning the Golan Heights not to recognize.[9] The government recognizes Israeli sovereignty over the since June 1967 by Israel occupied territories (the Golan Heights, the Gaza Strip and the West Bank, including East Jerusalem) not, and does not consider these areas to be a component of the Israeli territory,[10] regardless of their legal status under Israeli law.

In July 2024, the IGH delivered an opinion (the IGH opinion, the opinion) to the UN General Assembly on Israel's action in the occupied Palestinian territories, including East Jerusalem. In the opinion, the IGH points out, among other things, the obligation of UN Member States take measures to prevent trade or investment relations that contribute to maintain the unlawful situation that by Israel in the occupied Palestinian territory was created.[11] In September 2024, the UNSC took a large majority in response to the opinion Resolution ES-10/24 on. Resolution ES-10/24 welcomes the IGH opinion and demands that Israel the illegal occupation without delay, but no later than 12 months after the adoption of Resolution ES-10/24, would cease.[12] Furthermore, Resolution ES-10/24 called on all States to take measures to ensure trade- or prevent investment relationships that contribute to the maintenance of the unlawful situation in the occupied territories, including with respect to the settlements and the related regime.[13] UNSC Resolution 465 (1980) also called on states at the time for no assistance whatsoever to grant to Israel that could be used in connection with the settlements in occupied territory.

In accordance with the IGH's opinion, the government acknowledges that the Israeli occupation of the Palestinian Territories as such is unlawful. This is additional on the already years existing government position that the settlements and the expansion of which in the occupied territories are contrary to international law.[14]

The Minister of Foreign Affairs has in letters to the House of Representatives of September 10 2024 [15] and 9 December 2024 [16] indicated that the opinion is the maintenance of the existing measures in respect of of the Palestinian Territories occupied by Israel justifies and that these measures fulfill the legal obligations for third states that by the IGH are called. The measures in question are the disincentive policy, the strict line that bilateral treaties between the Netherlands and Israel should not be applied in the illegally occupied territories, as well as steps taken at EU level which should clarify the distinction between these areas. The minister gave in his letter further to that the cabinet would further analyse in the coming period or There is reason to adapt the current policy framework on the basis of the opinion of the IGH.[17]

Given that trade policy in principle an exclusive competence of the EU concerns, has the government continued talks on legal in the European context implications of the IGH opinion and any additional measures at European level. That is why the government has the European Commission (Commission) and in Councils several times requested an analysis of the consequences of the IGH opinion for the policy of the EU, in accordance with the motion Van Baarle.[18] The High Representative of the Union for Foreign Affairs and Security Policy (HR) has undertaken such a written analysis during the Council Foreign Cases of 23 June 2025. On October 17, 2025, the HR indicated in a letter that according to the Commission is in line with the IGH opinion by the EU's occupied Palestinian territories not recognized as part of Israeli territory, too not for the purposes of the EU-Israel Association Agreement. In addition, the HV states that the IGH opinion justifies the maintenance of the current EU policy and not calls for additional action by the EU and the Member States to take action against the wrongful settlements in the Palestinian territories occupied by Israel.

1.4 Current situation and Dutch commitment

Since the issuing of the opinion by the IGH and the adoption of Resolutions ES-10/24 and A-79/90 Israel has not taken any step towards the Western Bank and Golan Heights with regard to compliance with numerous international recommendations regarding Israel's obligations under international law on these areas. On the contrary, with the steps Israel has taken since has Israel its international law obligations and the two-state solution Previously undermined.[19] This concerns, for example, the further occupation of Syrian territory,[20] Israel’s decision to allow new settlements [21] in the so-called E1 area and the related infrastructure project « *Fabric of Life* »,[22] as well as calling for and taking steps towards the annexation of (parts of) the Western Bank.[23] UN figures show that the expansion of wrongful settlements under the current Israeli government has increased sharply compared to previous years.[24] The 12-month deadline from Resolution ES-10/24 also expired on 18 September 2025.

The government has been taking to their ability for some time and in cooperation with other partners steps to put pressure on the Israeli government to the situation on the ground immediately improve, in accordance with Israel’s obligations under the international law (see the Chamber letter of 28 July 2025 from the Minister of Foreign Affairs for extensive explanation of this).[25] Meanwhile, the aforementioned Israeli decisions and actions continue to lead to a worsening of the situation in the occupied territories and an undermining of the achievement of a two-state solution. Moreover, these run counter to international law and recommendations of bodies of international law organisations. Additional measures and adaptation of the current Dutch policy framework are therefore justified.

1.5 Commercial political measures against the illegal settlements

On 22 August 2025, the Minister of Foreign Affairs announced in the House of Representatives to prepare to (together with a leading group of willing countries) introduce measures to introduce products from the unlawful settlements in the territories occupied by Israel, but first the outcome of the informal Council of 29 and 30 August 2025 to be held to be awaited.[26]

During that informal Foreign Affairs Council, EU Member States discussed the situation in the Gaza Strip and West Bank. Prior to the meeting sent The Netherlands and Sweden a joint letter to the HR, with proposals for possible EU measures to step up pressure on Israel to change course and pressure to exercise Hamas by taking more sanctions and other measures. The Government also called for Commission proposals during this informal Council for commercial political measures against the unlawful settlements in the by Israel occupied territories. For the time being, however, there is insufficient support within the EU for the various envisaged EU measures.[27]

Due to the lack of sufficient support for effective measures at EU level, for which the government has committed itself in accordance with the commitment of the then Minister of Foreign Affairs and the Van Campen/Boswijk motion,[28] and having regard to the expiry of the 12-month period from Resolution ES-10/24 on 18 September 2025 the government introduces a national ban on the introduction, purchase and the placing on the market or making available on the market of goods originating in the unlawful settlements and on the provision of brokering services related to these products. The government is also introducing a ban on bypassing the for this mentioned prohibitions. With this, the government gives follow-up to the motion Paternotte c.s.'29 the motion Van Baarle 30 and the motion Piri'31 in which the previous cabinet was asked for a ban on trade as soon as possible to introduce illegal settlements.

The government introduces these prohibitions with this sanctions decision to further implement to be given to the IGH opinion of 19 July 2024, and the recommendations in T&C Resolution ES-10/24, AVVN Resolution A-79/90, and UNSC Resolutions 465 (1980) and 497 (1981). In addition does this sanctions decision serve in response to developments on the ground and as a part of the government's commitment to the Netanyahu government through pressure and dialogue of change course with regard to the West Bank and the Golan Heights.

1.6 Restrictions on goods traffic

The introduced prohibitions contribute to the further interpretation of the above mentioned advice and recommendations, as these prohibitions help to make economic contributions to the maintenance and extension of the unlawful settlements in the form prevent and restrict the trade in goods from the illegal settlements. In addition, these bans increase the pressure on the Israeli government.

The government has sought cooperation with other countries to ensure the effectiveness of the increase measure and complementarity with measures taken by other countries to Deposit. The government also attaches to a sound legal underpinning of the measures, including the compatibility of the measures with Union law. The government is currently also examining the scope of action under Union law to also include certain investment and trade in services not closely related to trade in goods, to limit (see paragraph 5.2 for the substantiation under Union law). To That It will also continue to talk to the European Commission and other EU Member States.

2. Implementation legislation

The Sanctions Act 1977 contains the legal framework for the implementation of international to establish decisions, recommendations and agreements, restrictions on relations with certain states or territories. Under the Sanctions Act 1977, it is possible to by general measure of governance (AMvB) to lay down rules for the fulfilment of treaties, decisions or recommendations of bodies of international law organisations, or to international agreements, with regard to the enforcement or restoration of the international peace and security or the promotion of the international legal order or the fight against terrorism.[32] Such rules may include goods, services and financial traffic and everything that is required to comply with the such treaties, decisions, recommendations and agreements.[33]

This sanctions decision serves to give more detailed interpretation to the discussion under paragraph 1 IGH Opinion of 19 July 2024, UNSPR Resolution 465 (1980), UNCR Resolution

497 (1981) and AVVN resolutions ES-10/24 and *A-79/90*. Both the IGH opinion and the aforementioned VNVR and UNDC resolutions are recommendations of bodies of an international law organisation within the meaning of the Sanctions Act 1977 and also relate to the interpretation and application of international law. The government can therefore, under the Sanctions Act 1977 at AMvB, set rules for comply with these recommendations of UN international law bodies. To here further interpretation, shall be by the government on the basis of Article 2, first member, of the Sanctions Act 1977 measures laid down in this sanctions decision.

The adoption of this sanctions decision as AMvB is subject to the Sanctions Act 1977 a number of specific procedural requirements. This is how such an AMvB occurs (also: sanction decision) not in effect earlier than two months after the date of the issue of the *Official Gazette* in which it is placed.[34] Because this decision extends to further the interpretation of four recommendations of bodies of international law organisations, the Sanctions Act 1977 also provides for parliamentary involvement. Within one month of the date of issue of the *Official Gazette* in which the decision is placed, may be by or on behalf of one of the Chambers of the States-General or by at least one fifth of one of the Chambers are given the wish that the decision will be ratified by law. Knowing such a wish has been given the government must submit that draft law as soon as possible.[35] If such a draft law is rejected by one of the Chambers, the decision shall be without delay repealed.[36] Finally, the special feature is that a sanctions decision, subject to previous repeal, three years after its entry into force expires, unless otherwise provided by law.[37]

3. Main features of the sanctions decision

This sanctions decision looks at measures against trade in goods originating in unlawful settlements in the Israeli-occupied territories. These are goods that *have been wholly or partially acquired or produced in an unlawful settlement in the territories occupied by Israel*, with *the* exception of goods eligible for preferential treatment in accordance with Article 64 of the Union Customs Code. With this includes the sanctions decision as many goods as possible which are economically meaningful are linked to the illegal settlements, which contributes more effectively to the purpose of this Decision.

For the purpose of determining the settlements covered by this Decision, affiliated to the EU postcode list drawn up for the implementation of the agreements between the European Union and Israel implementing Protocol 4 to the EU-Israel *Association Agreement*.[38] The places included in this list correspond to the settlements in the territories occupied by Israel that are considered unlawful. [39]

The decision contains both a customs measure (import ban), various market surveillance measures (prohibition of purchase, ban on sales and the prohibition on the provision of brokering services), and a prohibition on circumventing these prohibitions. The government is opting for this three-stage approach to reduce the circumvention risks of a purely national import ban. If part of the European single market with a common European customs border and open internal borders for the movement of goods, the Netherlands is limited in the effectively maintain national import restrictions. The combination with various market surveillance measures and a circumvention ban overcomes this as much as possible. Adequate enforcement is there It is not only possible to intervene as importation of the goods in question takes place, but also if such a product becomes on the Dutch territory traded.[40] Prohibitions is both the indirect [41] and direct violation of the purchase ban, the sales ban and the prohibition on the provision of brokering services. This is linked to what in EU sanctions regulations is customary.[42] These prohibitions are explained in more detail in the article-by-article part of the explanation. In order to maintain the handling of the trade bans, as much as possible is connected with the existing system and obligations. Also using the EU postcode list for defining the scope of the sanctions decision there is an example of. In order to be able to use Customs as targeted as possible, it is closely related to Customs consult on the enforcement agreements and be tightened where necessary.

However, the government underlines that a measure at EU level has a lot of enforcement problems would take away. The government's commitment to an EU measure of equal scope to come is therefore continued unabated.

The prohibitions in the proposal are limited to the above-mentioned activities in relation to to the import, purchase or sale of goods. The transit of goods is not prohibited. The main reason for this is that these goods do not concern the Dutch market, which makes a ban on it difficult to maintain, and the Netherlands would interfere in the political and economic choices of other countries that do not have a trade ban for have products from the settlements, which is undesirable. For trade in services, investment and goods export to the wrongful settlements in the by Israel occupied areas fully govern the existing policy of discouragement, as well as the frameworks for international corporate social responsibility (IMVO), including the OECD Guidelines for multinational companies on corporate social responsibility and the *UN Guiding Principles on Business and Human Rights*.

This Decision applies to Dutch territory, including the public bodies Bonaire, St. Eustatius and Saba (BES).[43] This Decision does not apply in the other countries of the Kingdom. The Sanctions Act 1977 is not a national law and does not provide a basis for general measures of the government to strike. Like the Netherlands, Aruba, Curaçao and Sint Maarten themselves have legal foundations to implement recommendations of bodies of international law organisations such as the recommendations underlying this Decision.[44]

4. Monitoring and enforcement

Supervision and enforcement will take place by Customs, insofar as the control concerns compliance with the import ban on goods through the European external borders to bring within the territory of the Netherlands and the circumvention thereof. The Tax inter- and investigation service (hereinafter: FIOD) is responsible for the (criminal) enforcement of the import ban if goods are not through the European external borders brought in, the purchase ban, the sales ban, the prohibition on granting brokering services and the circumvention of those prohibitions.

4.1 Monitoring compliance

Customs has the task of (consignments of) goods that are under customs supervision to check compliance with the sanctions legislation, including the Sanctions Act 1977 and the decisions and arrangements based on them. About this task of Customs are for European Netherlands further agreements made in a covenant of the Minister of Foreign Affairs and the then Minister for Foreign Trade and Development Cooperation and the State Secretary for Finance.[45] In view of its statutory task, the control powers of Customs can only be deployed as long as goods are under customs supervision. This customs supervision captures to when a good enters an external border of the European Union and a summary declaration is made, and runs up to and including release for free circulation, the re-execution or the going out of the good. A summary declaration only gives a very limited view of the goods; only when making a customs procedure (customs declaration) the Customs can have an overview of the precise nature of the goods. Customs has control powers in the introduction of goods to Dutch territory through the European internal borders, but these powers stem from other laws and regulations and see, among other things, the tax task of Customs.

Customs shall be entitled to deploy its existing control powers for monitoring the prohibition of imports provided for in this Decision and the circumvention thereof. The powers of the General Customs Act are also intended to maintain prohibited and restrictions imposed by or under the Sanctions Act 1977.[46] Customs of the Caribbean Netherlands is the competent authority for the exercise of this supervision in the public bodies Bonaire, Sint Eustatius and Saba.[47]

The General Customs Act [48] requires that importers must keep an administration in order to check to be able to demonstrate that they comply with Customs Regulations. For satisfaction to this duty, it is customary in Customs regulations, including in European sanctions regulations [49], to require importers to demonstrate with a declaration that they comply with those regulations. For Customs, these statements are a point of contact for enforcement.

This is no different for this decision. Importers must be on ground of this Decision on the importation of goods originating in Israel as referred to in Article 60 of the Union Customs Code declare that the importation goods do not come from an unlawful settlement as referred to in this decision. The statement is given by filling in a modest code on the declaration. Customs shall carry out checks on the basis of these declarations.

In addition to the significance that the explanation has for the control by Customs at the importation, the declaration may also contribute to the evidence in the enforcement of the import ban. Under the Economic Crimes Act is intentional violation of the import ban, including the deliberate provision of an incorrect statement, a crime for which a higher penalty applies than if the offence is not intentional is committed (see also the paragraph below). If a positive side effect carries the in addition, declaration obligation to raise awareness of importers of the current laws and regulations regarding the goods to be imported.

4.2 Criminal enforcement

This sanction decision applies to any (legal) person who is in the Netherlands is located and on all Dutch (legal) persons within the European Union. Although the Sanctions Act 1977 makes it possible for Dutch (legal) persons worldwide violation of the trade bans constitutes a criminal offence [50], the trade bans in this sanctions decision should be limited to the market of the European Union, so that the European law frameworks are complied with (see paragraph 5.2). Violations of the rules in this Decision shall be criminally maintained as an economic offence.[51] Anyone who has the prohibition on import, purchase, sale, brokering services or circumvention in this Decision, therefore commits a criminal offence, irrespective of the role that the person or (internet) company in question fulfills in the logistics process (of the carrier to the final provider). This also applies to attempts and complicity [to] that.[52] If this has been committed intentionally, the violation of the provisions of this Decision shall apply as a crime and the offender is punished with a prison sentence of maximum six years, a community service sentence or a fine of the fifth category.[53] In all other cases, there is a violation and the offender is punishable with a detention of a maximum of one year, a community service sentence or a fine of the fourth category.[54] In both cases, as an additional penalty, a total or partial termination of the company of the convicted person are imposed (for maximum one year), and also the forfeiture of the illegally imported or sold goods.[55] Also, the under-administration or a provisional measure involving it abstains of certain acts possible.[56] Finally, during the investigation, seizured goods which be contrary to the prohibitions can also be withdrawn from traffic.[57] Overarchingly, participation in one within the European part of the Netherlands applies committed violation of the regulations in this decision, is also punishable if the participant abroad has been guilty of the fact.[58]

The designated special investigating officers of Customs and the FIOD are under the authority of the Public Prosecution Service in charge of criminal enforcement of the Sanctions Act 1977 [59], and therefore also with the criminal enforcement of this decision. The Public Prosecution Service applies the principle of opportunity.[60] This means that prosecution only takes place if it is in the public interest.[61] The focus of enforcement is expected to be on structural and deliberate violations.

For the public bodies Bonaire, Sint Eustatius and Saba are with the detection of violation of the trade bans taxed the in Article 184 of the Code of Criminal Procedure [E-62] Under the Sanctions Act 1977, violation of the trade bans in this sanctions decision is after all, designated as a criminal offence in the public bodies Bonaire, Sint Eustatius and Saba and is punished according to the same system as in the Law on Economic crimes.[63]

On criminal enforcement are the usual safeguards from criminal law applicable.

5. Relationship to higher law

5.1. International Law

5.1.1 Human Rights

Article 1 of the Protocol to the Convention for the Protection of Human Rights and fundamental freedoms (hereinafter: Article 1 EP) stipulates that no one has the right may be taken away from property «except in the public interest and under the conditions provided for in the law and in the general principles of international law». In addition provides that the Contracting States have the right to exercise ownership rights regulate if the public interest requires it. Infringements of property rights are therefore allowed if they can be justified by a public interest.[64]

The applicability of this article requires ownership («possessions») within the meaning of this provision. Article 1 EP only protects existing property. Future income shall only be considered as property, when they have already been earned or when there is a legally enforceable claim. According to the European Court of Human Rights (ECtHR), the economic interest is to be regarded in an undertaking as property within the meaning of Article 1 EP.[65] This concerns the earning capacity that is enclosed in existing assets.[66] When a certain measure is taken by the government with regard to a enterprise, then for the determination of whether there is an attack of property and for whether there is a proper balance, under more important whether the company has suffered income damage. If the measure has led to a loss of income, then this affects the ownership of the company to.

In view of the above, the sales ban imposed in the sanctions decision would with regard to existing stocks of undertakings at the time of entry into force of the penalty decision by the loss of income an infringement of the right of may constitute property, as referred to in the second paragraph of Article 1 EP. The nature and severity of any infringement differs per company and is dependent of the extent to which the business activities of the company are affected by the sales ban. For a regular supermarket chain, the turnover of the sale will of sanctioned goods, in so far as those goods are already made by that undertaking sold, only a (very) small portion of the total turnover amounts and will be the negative financial consequences for that company as a result of the sales ban so both in an absolute and relative sense are small. On the other hand, companies can state that focus on a particular niche market through which the business activities for a larger share could be hit by the sales ban. For these companies could increase the negative financial consequences, although it can be noted that the normal entrepreneurial risk for those companies also relatively large now that the Netherlands has been pursuing a disincentive policy since 2006 with regard to this trade and also the EU has been warning for some time about the legal and financial risks associated with, among other things, economic activities in the wrongful settlements.[67] Regardless of the business activities of an enterprise, the government notes that the prohibitions focus exclusively on a limited category of goods, namely which come from unlawful settlements in the territories occupied by Israel. For all other, lawfully produced or imported goods – both from Israel itself as from other third countries – trade in it remains possible. Enterprises which are (to a greater or lesser extent) affected by the prohibitions, their commercial continue activities with sufficient alternative sources of supply for the same type of goods.

Should a measure from the sanctions decision constitute an infringement of the right of ownership within the meaning of Article 1 EP, this infringement may be justified if met three cumulative requirements: [68]

1. Is the breach being made on the basis of a sufficiently sound legal basis?

2. Does the infringement have a legitimate objective in the public interest?

3. Is there a reasonable relationship between the degree of interference in the right of ownership and the general interest served with it (proportionality)?

This sanctions decision provides the necessary legal basis. In addition, follows from the case law of the ECtHR that the concept of law from the first requirement a material interpretation gets, which – in the context of this paragraph – implies that the sales ban should meet the requirements of accessibility and foreseeability.[69] This is the case, now that the sales ban is clearly defined (see the article-by-article explanation of the terms «marketing» and �«making available on the market» and on Article 5).

The public interest in question, referred to in the second requirement, is not to contribute to the maintenance of an international illegal situation, whatever is in line with the Dutch constitutional duty to the development of the international promote legal order (see also paragraph 1.1 – 1.5 of this explanatory memorandum).

This interest also recognised by the international community is such that it outweighs against any of the possible adverse financial consequences that by this sanctions decision can be experienced by companies, so that the requirements are also met of proportionality as stated in the third requirement. When assessing proportionality plays a role that the sanctions decision is a subsidiary measure (because of the absence of it of steps on the Israeli side to international law obligations to comply with which the government is now forced to take further measures [70]) and that the sanctions decision is so foreseeable that it contributes to proportionality of the measure.[71] The European Court of Human Rights takes into account the foreseeability with the risk inherent in commercial operations.[72] Since 2006, the government has been pursuing a policy of discouragement in the process of developing of economic activities that directly contribute to the maintenance or facilitating of wrongful settlements in the territories occupied by Israel and since July 2025, the government is carrying this out more actively as a result of the deteriorating situation in the West Bank.[73] The sanctions decision was also announced on 10 September 2025.[74] In addition, companies that believe that they suffer disproportionate damage as a result of the sanctions measures, the usual legal protection before the administrative court or the civil court open. Finally, it contributes to the proportionality of the measure in the case that the sanctions decision expires in principle after three years.[75]

In the light of this assessment, any breach that the sales ban may makes to the right to property within the meaning of Article 1 EP be justified.

5.1.2 Trade Agreements

The EU-Israel *Association Agreement* does not apply to the occupied territories.[76] According to the government, this also applies to the Agreement establishing the World Trade Organization (WTO) and the accompanying WTO treaties. Consequently, the obligations are over trade of the Netherlands and the EU towards Israel arising from these agreements not applicable to the unlawful settlements in the territories occupied by Israel. Other EU trade agreements also do not apply to trade with unlawful settlements in the Israeli-occupied territories.

5.2. European law

5.2.1 Compatibility with the common commercial policy and the internal market

The interplay of the import ban, the purchase ban, the sales ban, the ban on the provision of brokering services and the circumvention ban, trade in goods from unlawful settlements in the Israeli-occupied territories to limit.

The measures therefore fall under the common commercial policy of the EU.[77] The common commercial policy is an exclusive competence of the EU.[78] This means that only the EU can act legislatively and legally binding acts can establish, and Member States can only act legislatively and legally binding can take action if they are authorised to do so by the EU or for the implementation of the acts of the EU.[79] Member States cannot therefore unilaterally adopt a measure to introduce a prohibit category of goods originating in a third country or third country where such imports are otherwise authorised, unless they are permitted to do so by Union law are expressly authorised.[80]

Regulation (EU) No 2015/478 of the European Parliament and of the Council of 11 March 2015 on the common rules for imports («Regulation (EU) No. 2015/478») provides that imports of goods into the EU are free and not quantitative restrictions is subject.[81]81 However, Member States may, pursuant to Article 24(2)(a) of this Regulation «prohibit, establish or apply quantitative restrictions or supervisory measures» which have been instituted on the basis of the protection of, inter alia, «public order». This is confirmed in the judgment in the *Confédération paysanne* case in which the EU Court of Justice compares with the grounds for exception of Article 36 TFEU.[82] Although this judgment refers to an import ban for non-compliance with Union law labelling requirements, the government considers that the generic framework that the EU Court in that case has also been relevant to the measures that are taken with this proposal introduced.

Having regard to the purpose of Regulation (EU) No 2015/478, the wording of part (a) of paragraph 2 of Article 24 and the interplay of the prohibitions, the measures shall be in accordance with the government to be regarded as «prohibited, quantitative restrictions or supervisory measures» who serve in this case to protect public order.

The prohibition of brokering services should be regarded as a measure of equal effect as a quantitative restriction within the meaning of Article 1(2) of Regulation (EU) 2015/478. Although the ban formally addresses service providers, it has materially relating to the marketing of goods which are the subject of those transactions. After all, brokering services are not an independent economic activity separate from the flow of goods, but are an essential part of the import operation.

Article 1 of Regulation (EU) 2015/478 enshrines the principle of free importation in the EU. As the Court of Justice has ruled in relation to the parallel provision on export, this principle should be interpreted broadly.[83] It includes not only importation free of formal quantitative restrictions, but also of measures of Member States having equivalent effect. This concept therefore includes also national measures which can actually be exercised by free trade prevent or seriously impede.

In the *Centro-Com* case, the EU Court clarified that national measures that are an essential part of a commercial operation – such as payment – limit or impose conditions on it, constitute a measure having equivalent effect, because they are exercising free trade limiting at Union level.[84] It follows from the case-law of the EU Court that there may be an obstacle of free exports, if the measure is an essential element of the commercial transaction affected, even though there is no direct export ban. This case law can also be applied to imports by analogy.

The prohibition of brokering services relates to negotiating or regulating of transactions concerning the purchase, sale or import of goods, including where transactions are intended that these goods are not in the Netherlands but in another Member State of the European Union shall be imported, purchased or sold. This prohibition prevents, among other things, that brokers can act at the conclusion or facilitation of contracts between exporters in countries or territories outside the EU and customers within the EU. This hinders the legal conclusion of the import transaction: without such mediation, the agreement on which the import is based cannot stand, and the goods concerned cannot make the internal market through these brokers achieve.

The effect of the ban extends beyond the service activity as such: it directly affects the flow of goods directly to the EU. By prohibiting brokering services, become the essential links in the trade operation removed making import impossible or more difficult. The ban has a cross-border effect that directly intervenes in the operation of Regulation (EU) No 2015/478. By imposing national restrictions, the uniform application of the common commercial policy and is it principle of free importation at Union level affected.

Such a prohibition should therefore be regarded as a measure having equivalent effect as a quantitative limitation within the meaning of Regulation (EU) 2015/478, because it prevent the actual access of the goods concerned to the internal market by excluding a substantial link in the importing act – the brokering. The fact that the necessary brokering services could be done by another way obtained, does not detract from that.[85]

From the *Confédération paysanne* case, the government infers that for the appeal to public order can become a connection sought in the case-law of the EU Court on this ground in Article 36 TFEU.[86] In that light, the government stresses that for an appeal to «public order» in the meaning of that provision must be a real and sufficiently serious threat of a fundamental social interest.[87] The specific circumstances which may justify recourse to the concept of public order, may vary by country and time.[88] National authorities have a margin of discretion and are mainly free to align the demands of public order with their national needs.[89] An appeal to public order to protect human dignity and fundamental rights is a legitimate interest that can be invoked, because respect for this also envisaged in the EU legal order.[90] In addition, Union law offers scope for appealing to public order (partly) to to comply with international law obligations.[91]

Respect for fundamental rights and the promotion of the development of the international legal order is of fundamental importance to the Netherlands. The protection and promoting human rights and the international legal order are at the heart of it of the foreign policy of the Netherlands.[92] Moreover, the development of this legal order is enshrined in the Dutch Constitution.

The Israeli occupation as such is unlawful and the settlements and expanding of these in the occupied territories are also contrary to international law. Since the publication of the IGH opinion and the adoption of resolutions ES 10/24 and A-79/90 has Israel suffered the continuing violations of international law in relation to to further perpetuate the territories occupied by Israel. For example, it goes with that on the further occupation of Syrian territory, Israel's decision to provide new allow settlements in the so-called E1 area and the related infrastructure project « *Fabric of Life* », as well as calling for the annexation of (parts of) the West Bank.[93] Israeli action as such poses a real and serious threat of the international legal order, and thus a sufficiently serious threat to a fundamental social interest in the sense referred to above. The measures chosen align with the IGH opinion, to AVVN Resolution ES-10/24, resolution A/RES/79/90 and to UN Security Council Resolution 497 (1981), which calls on states to take measures to prevent trade or investment relations that contribute to maintain the unlawful situation that by Israel in the occupied Palestinian territory was created. After all, the measures restrict trade in goods coming from unlawful settlements in the Israeli-occupied territories and its Therefore, according to the government, directly aimed at the protection of human rights and the international legal order.

The government points out that respect for fundamental rights and for the international legal order are also envisaged within the EU legal order. Pursuant to Article 2 of the Treaty on European Union (TEU) is the EU and its Member States on values such as respect for human dignity, human rights and the rule of law. The EU contributes to the protection of human rights and to the strict respect and development of international law.[94] More specifically, the external action of the Union, in which the common trade policy falls on the protection of fundamental interests, consolidation and support for human rights and the principles of international law and the maintaining peace and strengthening international security.[95]

The government considers that the measures are appropriate to contribute to respect of fundamental rights and the promotion of the development of the international legal order and are proportionate.

For the demarcation of the goods on which the trade bans see, there are two elements important. First, it has been chosen to all goods that are in whole or in part have been acquired or produced in a wrongful settlement in the by Israel bring occupied areas within the scope of the scheme. It is intended to hit as many goods as possible that have some relationship with the settlements. This choice is aimed at preventing economic activities from contributing to perpetuating a situation that is contrary to international law, and limit the economic viability of the settlements. This closes, too to the abovementioned opinions and resolutions of UN bodies. Second, a exception made to the scope of this Decision for goods which be eligible for preferential treatment under EU law obligations, including the EU-Israel *Association Agreement*. For this purpose, it is affiliated with the preferential treatment scheme of goods in Article 64 of the Union Customs Code. The reasons for this exception are twofold. First of all, this Decision aims at the trade in goods to ban from a wrongful settlement in the territories occupied by Israel and not goods originating in Israel within the meaning of the Association Agreement. Furthermore intends this Decision to the rights and obligations of the Union and Member States under this Agreement Respect as much as possible.

The prohibitions are complementary to the disincentive policy and give further substance to the IGH Opinion of 19 July 2024, and the recommendations in UNIVN resolutions ES-10/24 and A79/90 and UNSC Resolutions 465 (1980) and 497 (1981). In this way, the government raises the necessary pressure on the Israeli government regarding the situation in the Israel-occupied situation areas. The measures have been delineated as carefully as possible to prohibit the import, purchase and sale of goods and related brokering services, and circumvention of these prohibitions, to touch the flow of goods related with economically meaningful activities in relation to the wrongful settlements in the territories occupied by Israel.

The applicable Union law obligations regarding labelling of certain goods are aimed at providing the consumer with correct information regarding to, inter alia, the origin of these goods and not to the trade in goods limit specific countries or territories. With measures such as the policy of discouragement or general labelling obligations cannot be achieved (to the same extent) that the trade in goods originating in the unlawful settlements is not economic contribute to an unlawful situation. In addition, EU member states need to Union law not positive to prove that no less restrictive measure is possible is, but may they also opt for clear, uniform rules that are understandable and be verifiable.[96]

The prohibitions apply only to goods originating in an unlawful settlement in the territories occupied by Israel and not for Israeli goods in general, nor for goods from the Palestinian Territories and Syria that are not from an Israeli settlement come from. So there is no general trading boycott in respect of goods from Israel, but of targeted and limited measures that exclusively for the promotion of international law, as part of The public order. The measures also allow trade in similar goods with a different origin untouched, so that consumers and businesses alternative legal maintain trading channels. The prohibitions focus exclusively on a limited category of goods, namely goods originating from unlawful settlements in the territories occupied by Israel. For all other, lawfully produced or imported goods – both from Israel itself and from other third countries – remain the Trade in it possible. Companies affected by the prohibitions may continue their commercial activities with sufficient alternative sources of supply for the same type of goods.

Certain textile products have their own import arrangements in Regulation (EU) No. 2015/936 on common rules for imports of textile products from certain third countries, which are not covered by bilateral agreements, protocols or other arrangements, nor under any other special import regime of the Union Regulation (EU) No. 2015/936»). Article 33 of Regulation (EU) 2015/936 provides equal to Article 24(2)(a) of Regulation (EU) No. 2015/478. What for this is invoked under Regulation (EU) No 2015/478 for justification on the basis of of public policy, *mutatis* mutandis applies to these textile products.

To the extent that the prohibition of imports would infringe provisions on free movement of goods from the EU-Israel Association Agreement, the government considers that these infringement may be justified on the basis of the public policy exception of article 27 of the EU-Israel Association Agreement, in a similar way as before submitted under Article 24(2)(a) of Regulation (EU) No 2015/478.

The measures also restrict trade between Member States and fall within the scope of the prohibition of quantitative import restrictions and measures of equivalent effect from Article 34 TFEU. For the justification of the measures Article 36 TFEU as regards public policy, *mutatis* mutandis shall apply the same as has been invoked under Regulation (EU) No 2015/478.

In so far as the measures also include a quantitative restriction or a measure of equal would involve export within the meaning of Regulation (EU) No. 2015/479 on the common rules for export, applies to justification of the measures under Article 10 as regards public policy *mutatis mutandis* the same as has been invoked under Regulation (EU) No 2015/478 above.

Member States are obliged to communicate to the Commission if they intend to take action as it to be introduced.[97] The government has made such a communication.[98]

The draft decision is also on 5 June 2026 pursuant to Article 5(1) of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 on a procedure of information in the field of technical regulations and rules on information society services (OJ 2015 L 241) submitted to the European Commission, relying on the urgent procedure, because the import ban where applicable within the EU and the sales ban in so far as it concerns remote selling (e-commerce) qualify as a technical requirement where the mandatory notification procedure for applies.

Finally, the notification obligation under Article 39(5) is also complied with in combination Article 16(1), Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ 2006 L 376/36), because the measures are a (potential) obstacle to cross-border services within the EU internal market as a result.

To the extent that the measures include cross-border services within the EU internal market limit, this restriction may be justified on the basis of the public order. See Article 52 TFEU in conjunction with Article 62 TFEU; Article 16(3) of Directive 2006/123/EC and Article 3(4) of Directive 2000/31/EC of the European Parliament and the Council of 8 June 2000 on certain legal aspects of the information society services, in particular electronic commerce, in the internal market (OJ 2000 L 178). This applies *to mutatis* mutandis with regard to the interpretation of public order the same as before under free movement of goods has been landed.

5.2.2 Compatibility with the Charter of Fundamental Rights of the EU

The measures also affect the freedom of entrepreneurship, as laid down in Article 16 of the Charter of Fundamental Rights of the European Union («Charter»). This provision recognises the freedom of entrepreneurship in accordance with the law of the Union and national legislation and practices. This freedom includes the possibility for undertakings to carry out an economic activity or a commercial activity, freedom of contract and free competition.[99]

Freedom of entrepreneurship may be granted in accordance with Article 52(1) of the Charter are limited.[100] Restrictions must be provided by law, the essential content of the right to respect, to serve a legitimate purpose of public interest and to be proportionate.

The measures comply with these conditions. These are laid down in a sanctions decision and are thus provided for by law. The essential content of the freedom of entrepreneurship is retained, as companies in their economic activities only limit in respect of goods with a narrowly defined origin, while in all Other trade flows continue to operate freely.

As explained above, the measures serve a legitimate purpose of general importance – protection of public order – and are proportionate.

To the extent that the measures also infringe the right to property under article 17 of the Charter, for its justification, *mutatis* mutandis shall apply the same as before in respect of Article 1 of the Protocol to the ECHR (under 5.1.1[)]101 and with regard to freedom of entrepreneurship has been invoked.

6. Relationship to national law

Article 3(4) of the Sanctions Act 1977 provides that the powers under the General Customs Act without prejudice to funds. The same is also the result of article 1:1, paragraph 4, of the General Customs Act, which provides that provisions at or under the General Customs Act also serve to carry out subjects that fall under the scope of arrangements referred to in the Annex to the General Customs Act. The Sanctions Act 1977 is also included in that Annex.

For the supervision and control of goods which become in the customs territory of the Union brought in, funds under the General Customs Act for officials of Customs own-minded powers and obligations.[102] The powers and obligations in Title 5.2 of the General Administrative Law Act have been declared inapplicable.[103]

For data processing in the implementation of customs regulations is in the European part of the Netherlands the Minister of Finance designated as controller, referred to in Article 4, paragraph 7, of the General Data Protection Regulation (GDPR).[104] [105] The Minister of Finance also has this responsibility for data processing by Customs in monitoring the importation of goods originating are from wrongful settlements in the Israeli-occupied territories.

On the processing of personal data by «competent authorities for the purpose of the prevention, investigation, detection or prosecution of criminal offences or the enforcement of penalties, including protection against and prevention of dangers to public safety », as referred to in Article 2(1) of the GDPR, which is the case with the criminal enforcement of the Sanctions Act 1977 by the FIOD and the Public Prosecution Service, are respectively the Police Data Decree special investigative services and the Judicial and Criminal Data Act of application.[106] For the data processing by the FIOD, the Minister of Finance is the controller.[107]

In the public bodies Bonaire, Sint Eustatius and Saba, the GDPR does not apply. For data processing in the implementation of customs regulations in the public bodies Bonaire, Sint Eustatius and Saba apply the regulations in the Protection Act personal data BES.

7. Consequences

7.1 Regulatory pressure

The administrative burden resulting from this Decision is expected to be limited. The main consequence of the measures is that parties or persons currently goods from a wrongful settlement in the territories occupied by Israel import, purchase, sell or provide brokering services in this respect Stop these activities.

Importers of goods must already have an administration under the General Customs Act preserve to demonstrate that they comply with Customs regulations, including the import ban of this sanctions decision. In line with this obligation, pursuant to this Decision importers of goods of non-preferential origin from Israel when placing of a good under the customs procedure «making it free of circulation» declare that the goods declared for importation do not come from an unlawful settlement as referred to in this Decision. Although this obligation entails limited burdens, is thus achieved that Customs has a point of contact for enforcement and importers have the necessary administration in order in a timely manner and prevent they are confronted with criminal enforcement in the event of ex-post verification of this Sanctions Decision. Control afterwards entails a lot of burdens, which makes this possibly would be a more burdensome alternative than requiring the usual statement. It is also important that importers provide evidence in their records in advance collect that goods (in whole or in part) not from the unlawful settlements come, because in some cases this will not succeed afterwards. After all, it can prevent suppliers from no longer being able or wishing to provide the supporting documents (for example, due to bankruptcy). The declaration obligation shall bear in that context also in the event of the enforcement and compliance with the sanctions decision.

However, the necessary burdens arising from the declaration obligation are limited, because the obligation only applies when putting it into free circulation goods originating in Israel as referred to in Article 60 of the Customs Code of the Union, i.e. on the importation of goods originating in Israel under non-preferential conditions are imported (because the goods are not for preferential treatment are eligible or because no use is made of the possibility of claiming preferential treatment).

The declaration is given by filling in a modesty code on the declaration. The information required to complete the declaration shall ensure the origin of the product. It is probably known to importers who import from Israel, since correct and non-misleading indication of origin is already mandatory under EU legislation (see also the final paragraph of this paragraph).[108] The burdens arising from the declaration obligation as such are therefore negligible. Administrative burdens only result from the collection and storage of the information for the purpose of the administration which under the General Customs Act is required.[109] The estimate is that this will take 30 minutes for a new shipment (including the completion of the relevant document code on the declaration), because expectation is that the information is (largely) already available. Calculated with a rate of € 27,- (based on an hourly rate of € 54,- rate for highly trained employees, in accordance with the Manual of Measurement of Regulatory Pressure Costs of the Ministry of Economic Affairs [110]) and on the basis of the 68,386 consignments that *mogelijk*might be covered by the declaration obligation of the sanctions decision by 2025 the regulatory burden resulting from this sanctioning decision in the first year after entry into force a maximum value of € 1,800,000.

In the above calculation of the regulatory pressure effects, a number of factors must be eye are taken:

– – A *Second* or other follow-up shipment to the same importer of the same good, will lower administrative charges entail a new shipment. The necessary information is in that case already collected earlier. In the scenario that of all shipments (based on 2025) a third part (22.795) is a first consignment, would this mean that for the remaining part (45,591) only the completion of the document code is required. Spacious taken, that will take 10 minutes (€9–) and would be the total administrative burden of the decision € 1.025,784 are[111]. .

– – Within the 68,386 shipments from 2025, shipments of goods also fall from wrongful settlements in the Israeli-occupied territories. Because of the import ban will these goods no longer be imported, so that there is also no regulatory burden will be for these goods.

– – The declaration obligation only applies to goods of (non-preferential) origin from Israel, not for goods with another country of origin which only from Israel is sent.

– – Although the utilisation rate of tariff preferences (the extent to which use is made of available preferences) under the EU-Israel Association Agreement in general is high (93% in 2024), is that not the case for all product groups and is there a possibility that importers of these goods will nevertheless claim preferential treatment, which means that the present goods are outside the scope of the sanctions decision fall.

– – Finally, the expectation is that the administrative burden will decrease as the measures are in force longer, as there will be more cases of follow-up shipments and importers will have experience in more and more cases with the mandatory statement.

For goods originating in Israel for which preferential treatment is claimed, applies in addition to the evidence of origin since May 16, 2023 at basis of the EU-Israel Association Agreement the obligation to declare that the goods meet the conditions of origin in the context of trade under preferential conditions and thus that the goods do not come from the unlawful settlements in the territories occupied by Israel.[112] For importers of goods originating in Israel for which preferential treatment is claimed, so does not follow any regulatory burden from this sanctions decision.

As mentioned above, EU legislation already has a correct and non-misleading designation of origin of food required.[113] This EU legislation on provenance has a generic scope, which also applies to goods from unlawful settlements in the territories occupied by Israel.[114] Importers and sellers must therefore already be aware of the origin of the food which they import or sell, and can therefore also estimate whether they import it or have to stop selling as a result of this decision. The only thing this sanctions decision Change is the consequence that must be connected to this. The regulatory pressure effects are Therefore neutral in this area.

7.2 Doing Power

To strengthen the ability to comply with the sanctions measures will flanking policies are drawn up. This flanking policy looks, for example, at the publishing directives by which sanctioned goods (as much as possible) can be recognized. This can also be thought of information for importers about the documents that they can keep in their records to Customs, upon request to be able to demonstrate that the goods imported by them do not come from a wrongful settlement in the territories occupied by Israel.

7.3 Financial consequences

There are no financial consequences of the measures for the government. Both the Customs like the FIOD will maintain the measures within the current capacity.

8. Advice and consultation

8.1 Consultation FIOD and OM

The FIOD and the Public Prosecution Service have been informally consulted on the content of the draft decision. The FIOD and the Public Prosecution Service have noted that in practice it is difficult to to be able to check the origin of a product, including that Israel may not want to cooperate in legal aid requests. In addition gave the FIOD and the Public Prosecution Service a number of considerations regarding the formulations, where the overarching message was to the text of the decision as much as possible align with the wording in EU sanctions regulations, which is an unambiguous promotes policy in sanctions matters. In that context, the addition of a ban on brokering services by the FIOD and the Public Prosecution Service positively. These suggestions have been taken over. This also applies to the technical input on the paragraph on criminal law enforcement. Finally, the FIOD and the Public Prosecution Service also considered other services then to ban brokering services, because in practice it is a fine line between the two actions. This suggestion has not been followed up at this time (see paragraph 1.6) .

8.2 Execution Test Customs

Customs has reviewed a draft of this Decision on enforceability, enforceability and fraud resistance. Customs considers the decision enforceable, but sees in respect of of enforcement and fraud-proofing, however, major risks. Customs notices as well as the FIOD and the Public Prosecution Service on that in practice it is difficult to achieve the origin of a to be able to check product. These risks are recognised by the government. Fellow To reduce these risks, the government has chosen to regulate the three-stage approach of a customs measure (import ban), various market surveillance measures (purchasing ban, ban on sales and the prohibition on the provision of brokering services), and a prohibition of circumventing these prohibitions.

The draft does not bring any personnel or execution costs for Customs with with it, because the enforcement of this decision can be met within the current capacity.

8.3 Opinion Advisory College Review Regulatory Pressure

A draft of this decision has been submitted to the Advisory College review regulatory pressure (ATR). In its opinion, the ATR has indicated the substantiation for its effectiveness and thus the usefulness of the declaration obligation on the importation of goods of origin from Israel imported under non-preferential conditions, incomplete to find. According to the ATR, it is not clear what this statement adds to the enforceability of the prohibition and is therefore the regulatory burden resulting from the declaration obligation Possibly unnecessary. The ATR therefore advises the effectiveness and therefore the usefulness of to further substantiate the mandatory declaration. When insufficiently clear can are made what the statement contributes to the enforcement of the ban advises the ATR not to introduce the required statement. The ATR concludes that the regulatory burden workable for companies. If it is decided to maintain the statement, advises the ATR because of the doubts about its usefulness, to monitor the operation of the statement and evaluate it in the interim and after a maximum of one year. The ATR advises, given on its findings, not to adopt the draft decision unless with the opinion points is taken into account.

The government considers, as is also apparent from the implementation test Customs, that the declaration obligation on the importation of goods originating in Israel which non-preferential conditions are introduced of substantial importance is for the enforcement of the import ban and has further substantiated the further substantiation requested by the ATR of the effectiveness and therefore the usefulness of the obligation to explain the enforceability of the import ban included in paragraphs 4.1 and 7.1 of this explanatory memorandum. In addition has also been explained that the declaration obligation is merely a result of the already under the General Customs Act applicable to importers to to keep an administration in order to demonstrate that they comply with Customs Regulations.[115] The declaration obligation as such brings limited, but workable burdens with with it. The declaration that importers timely the General customs law necessary administration in order and is prevented from importers in the event of ex-post verification are confronted with criminal enforcement. Thus, the deletion of the declaration obligation is also not considered to be an alternative which would by definition be less burdensome for market participants.

The advice of the ATR to monitor the operation of the declaration and this interim and after evaluating for up to one year, the government will follow up within the framework of the regular consultation structures between the Ministry of Foreign Affairs and the Customs on the implementation of the sanctions regulations. The Ministry of Foreign Business will determine in consultation with Customs on the basis of what information and variables the operation of the declaration obligation can be identified so that monitoring can take place from the moment of entry into force and there is meaningful evaluation.

To the additional request of the ATR for the amended version of the proposal again to submit to determine whether an additional view is opportune is by the Government no action given. The reason for this is that the ATR under Institutional Act Advisory college review regulatory pressure only needs to be enabled to provide an additional to express a view as after issuing the opinion but for decision-making the proposed regulations are amended in the Council of Ministers in the sense that there are regulatory pressure effects are, after which the ATR gives the additional view if, in the opinion of the ATR substantial regulatory pressure effects are.[116] However, no changes were made to the decision following the opinion of ATR that have regulatory pressure effects. However, in paragraphs 4.1 and 7.1 of this explanatory statement the effectiveness and therefore the usefulness of the mandatory declaration further substantiated. The monitoring and evaluation of this obligation to explain this statement has also been further explained and argued why the deletion of this obligation not as less burdensome alternative is considered.

8.4 Refrain internet consultation

No (internet) consultation was carried out for the conclusion of this sanctions decision. Although the starting point is that in principle all laws and regulations in internet consultation is brought, is one of the grounds for exception to refrain from internet consultation the required urgency.[117] For the adoption of this draft decision, the urgency is in the so fast possibly respond to the ever-deteriorating situation in the West Bank and the Syrian Golan Heights (see also paragraph 1). Fast (but careful) creation fits the nature of sanctions measures, which respond as soon as possible on developments that run counter to fundamental rights and the promotion of the development of the international legal order. The House of Representatives also has through the motion Paternotte c.s., the motion Van Baarle [118] and the motion Piri [119] stated that the present measure should be taken as soon as possible.

9. Transitional law and entry into force

9.1. Transitional Law

This decision does not include a transitional law. With that, the measure goes directly in force after the entry into force of the sanctions decision.

The Government considers that the immediate operation of the decision, pursuant to Article 6(1) of the Sanctions Act 1977 two months after the publication of the decision in the Official Gazette, both desirable and justified.[120] The desirability of the immediate effect of the decision is located in the urgent character of the measure (see also paragraphs 1 and 8). The justification of this is first of all, the foreseeability of the decision. Since 2006, the Netherlands has been running a policy of discouragement towards economic activities in relation to the unlawful settlements in the Israeli-occupied territories and also the EU points out on legal and financial risks for some time.[121] The government has also been carrying the disincentive policy more actively since 15 July 2025 out due to the deteriorating situation in the West Bank.[122] Subsequently, the then Minister of Foreign Affairs on September 10, 2025 announced that a prohibition in respect of goods originating in the unlawful settlements in the Israeli-occupied territories would go as soon as possible become.[123] Various media then pay attention to this in the days following this announcement spent.[124] Entrepreneurs who have remained or have started to act despite the disincentive policy in such goods, after all, knew since September 10, 2025 or have been able to know that a trade ban was imminent and have been able to get on there since that date set. Such a timely announcement of an imminent measure mitigate both the infringement of the principle of legal certainty and the link with it principle of confidence, because entrepreneurs have been able to (have) through that announcement know that a trade ban is imminent. Also the two-month period between the adoption of the decision in the *Official Gazette* until the entry into force of the Decision shall contribute to the foreseeability and knowledge of the measure. According to the government is also with immediate effect of the measures therefore sufficiently justified by the principle of legal certainty and the principle of trust. Moreover, the purpose of the decision is to prevent economic activities from contributing to perpetuate a situation that is contrary to international law. If no immediate operation is initiated, there is the possibility that companies and individuals correctly import goods prior to the entry into force of the measures and sell from unlawful settlements in the Israeli-occupied territories. This would undermine the purpose of the measures.

9.2. Entry into force and duration of validity

Pursuant to Article 6(1) of the Sanctions Act 1977, the decision cannot be taken earlier enter into force then two months after the date of issue of the *Official Gazette,* in which it is placed. In view of the urgency of the measure is an exception to the fixed change moments allowed.[125] For that reason, the decision enters into force at the fastest possible time, i.e. with entrance to the day two months after the date of issue of the Official Gazette in which it is placed. The minimum implementation period of two months [126] is met.

For the sake of completeness, it is noted that pursuant to Article 6(4) of the Sanctions Act 1977 this sanctions decision, subject to previous repeal, expires for three years after the entry into force, unless otherwise provided by law.

Article-by-article part

Chapter 1. General provisions

Article 1 Definitions

Purchase

In the definition of *purchase*, the purchase of goods is limited to the purchase of goods within the European Union. This applies to the purchase ban of goods originating from the illegal settlements in the territories occupied by Israel only if the purchase takes place within the Netherlands or in case of purchase by a Dutch (legal) person in another country of The European Union is taking place. See also the explanatory memorandum to Article 4.

Bringing in to Dutch territory

The Dutch territory includes both the territory of the European part of the Netherlands like that of Bonaire, St. Eustatius and Saba.

The concept of *bringing into the Netherlands territory* shall cover any act aimed at achieving the Bringing territory of the Netherlands. This is connected to the meaning that in European Union sanctions regulations, «importation» is due, in which the concept looks at the actual entry of goods via or the European external borders or the open internal borders (regardless of the customs procedure subsequently will apply to those goods).[127] This also means that «introduction» has a different meaning than in customs legislation, which refers to this concept only to the through the external borders of the European Bringing into the territory of an EU Member State Union.[128]

After bringing in through the European external borders, several customs procedures are possibly, wherein it is released for free circulation the most common procedure is and is prohibited by the sanctions decision via the Netherlands. Except for the definition is transit, which is referred to in the Union Customs Code as *transit*.

EU postcode list

The EU Postcode List has been drawn up to implement the agreements between the European Union and Israel [129] that have been in force since 2004. It concerns the postcodes of places from which goods are not eligible for preferential treatment. The European Commission has here in accordance with point 6 of the *Technical arrangement* [130] implementation of given in the EU by a notice to importers referring to the list.[131] The latest current list is on the Commission's thematic website on the customs union [132] and may also be obtained through the customs authorities of the EU Member States or through their websites.

The places included in the list correspond to the illegal settlements to which this Decision relates (see also the explanatory memorandum to Article 2). Importers cannot claim preferential treatment for goods originating in such areas.

In practice, this means that Israeli certificates of origin the postcodes of the place of manufacture indicating by which the customs of the EU Member States can determine the actual origin of goods. Only goods of origin from Israel are eligible for trade preferences under the EU-Israel *Association Agreement*. If they come from an Israeli settlement, they don't come eligible for preferential treatment when they are introduced in the EU. Monitoring the correct indication of origin in customs declarations by importers is the responsibility of the customs authorities of the Member States.

The EU postcode list consists of two parts: Part 1, the list of postcodes of places from which goods are not eligible for preferential treatment, and Part 2, the list of postcodes which require further verification of the competent authorities. The prohibitions in this decision shall be in full respect of the places of which the postcode is included in Part 1. The prohibitions in this decision shall appear on the places whose postcode is included in Part 2, provided that the place or street in the on postcode outside Israel according to the borders of 4 June 1967 (the so-called Green line) is. The competent authorities (customs and FIOD) may appeal at the Ministry of Foreign Affairs in the event of a necessary further check of postcodes of places listed in Part 2 of the EU Postcode List.

Because the EU postcode list is regularly updated, the definition is out of a dynamic reference.

Goederen

Voor de begripsomschrijving van *goederen* wordt aangesloten bij de begripsbepaling van zaken in artikel 2 van Boek 3 van het Burgerlijk Wetboek. Zaak is het engere begrip en wordt omschreven als de voor menselijke beheersing vatbare stoffelijke objecten.

Goederen afkomstig uit een onrechtmatige nederzetting in de door Israël bezette gebieden

De maatregelen in dit besluit hebben betrekking op goederen afkomstig uit een onrechtmatige nederzetting in de door Israël bezette gebieden. Welke goederen dit betreft en daarmee de reikwijdte van dit besluit is geregeld in artikel 2. Zie daarover verder de toelichting op artikel 2.

In de handel brengen

Het begrip *in de handel brengen* is binnen het (EU-)markttoezicht een gebruikelijke aanduiding voor het voor de eerste keer binnen de Unie op de markt aanbieden van goederen. Het gaat hierbij over goederen die daadwerkelijk op het Nederlands grondgebied komen nadat deze zijn binnengebracht. Om deze reden vindt op grond van de Europese markttoezichtverordening[133] het «in de handel brengen» alleen plaats door een importeur (artikel 3, onder 2 en 9, van de Europese markttoezichtverordening).

Koop

Voor de begripsomschrijving van koop wordt aangesloten bij de begripsbepaling van koop in artikel 1 van Boek 7 van het Burgerlijk Wetboek. Daarin is bepaald dat koop de overeenkomst is waarbij de een zich verbindt een zaak te geven en de ander om daarvoor een prijs in geld te betalen.

Onrechtmatige nederzetting in de door Israël bezette gebieden

Voor het begrip *onrechtmatige nederzetting in de door Israël bezette gebieden* wordt verwezen naar artikel 2, waarin de reikwijdte van dit besluit wordt geregeld en is bepaald dat het gaat om de onrechtmatige nederzettingen in de door Israël bezette gebieden, genoemd in de EU-postcodelijst. Deze lijst is opgesteld door de Europese Commissie conform punt 6 van het *Technical arrangement* van het Associatieakkoord EU-Israël[134]. Zie hiervoor ook de toelichting op het begrip «EU-postcodelijst».

Op de markt aanbieden

Ook het begrip *op de markt aanbieden* is binnen het (EU-)markttoezicht een gebruikelijke term, maar dan in het stadium na het in de handel brengen van goederen. Het op de markt aanbieden van goederen kan dan ook plaatsvinden door meerdere partijen in het logistieke proces, van de vervoerder tot de uiteindelijke aanbieder. In de Europese markttoezichtverordening vindt het «op de markt aanbieden» dan ook plaats door een distributeur (artikel 3, onder 1 en 10, van de Europese markttoezichtverordening).

Ook in het stadium vóór het in de handel brengen van goederen kunnen goederen op de markt van de Europese Unie worden aangeboden, bijvoorbeeld door online verkoop. Net als in artikel 6 van de Europese markttoezichtverordening, is voor de toepassing van dit sanctiebesluit in de begripsomschrijving van *op de markt aanbieden* verduidelijkt dat hieronder ook valt het online verstrekken van goederen met het oog op distributie, consumptie of gebruik op de markt op Nederlands grondgebied (zogeheten verkoop op afstand[135]).

Tussenhandeldiensten

Bij het verlenen van een tussenhandeldienst gaat het om het onderhandelen over of het regelen van transacties met het oog op de invoer, aankoop of verkoop van goederen afkomstig uit een onrechtmatige nederzetting in de door Israël bezette gebieden. Voor het soort transacties wordt daarmee aangesloten bij de andere drie handelsverboden die in hoofdstuk 2 van dit sanctiebesluit worden ingesteld: een invoerverbod, een aankoopverbod en een verkoopverbod. Volledigheidshalve wordt opgemerkt dat «verkoop» ziet op zowel het in de handel brengen als het op de markt aanbieden, net zoals dat in artikel 5 het geval is.

For the provision of a brokering service, it does not matter whether the transaction with the import, purchase or sale of goods originating in an unlawful settlement in the territories occupied by Israel aims to contain these goods to carry or place on the market in the Netherlands or in another Member State of the European Union. The provision of an brokering service therefore oversees both transactions for these goods that still need to be imported into the European Union, as on transactions for those goods already in the European internal market and on the market could be brought.

Voor de toepassing van dit sanctiebesluit heeft het begrip «tussenhandeldiensten» materieel betrekking op het onderhandelen over of het regelen van transacties met het oog op de invoer, aankoop of verkoop van gesanctioneerde goederen.[136] Het begrip «tussenhandeldiensten» ziet niet op het regelen of onderhandelen over technische en financiële diensten en omvat het ook niet technische en financiële diensten als zodanig.[137] Bij technische diensten kan gedacht worden aan onder meer technische ondersteuning in verband met reparaties, ontwikkeling, vervaardiging, assemblage, beproeving of onderhoud.

Artikel 2 Reikwijdte sanctiebesluit

Met dit sanctiebesluit beoogt de regering te voorkomen dat Nederlandse economische activiteiten bijdragen aan het bestendigen van een situatie die in strijd is met het internationaal recht. Daarom vallen alle goederen die geheel of gedeeltelijk zijn verkregen of geproduceerd in een onrechtmatige nederzetting in de door Israël bezette gebieden binnen het toepassingsbereik van het sanctiebesluit. Ook goederen die enige be- of verwerking hebben ondergaan in een onrechtmatige nederzetting, of goederen die grondstoffen of halffabricaten afkomstig uit een onrechtmatige nederzetting bevatten, vallen binnen het toepassingsbereik van het sanctiebesluit.

Uitgezonderd van de reikwijdte van dit besluit zijn goederen die in aanmerking komen voor preferentiële behandeling in overeenstemming met artikel 64 van het Douanewetboek van de Unie (dus op basis van het Associatieakkoord EU-Israël of een andere preferentiële regeling van de EU met een derde land). Deze uitzondering volgt uit de bindende en rechtstreekse werking die dergelijke regelingen van de EU hebben.[138] Ook goederen die preferentiële oorsprong hebben in Israël op basis van artikel 28 van het Associatieakkoord EU-Israël en Protocol 4 bij het Associatieakkoord EU-Israël vallen dus buiten het toepassingsbereik van het sanctiebesluit.

The ban is aimed at goods coming from Israeli settlements that Israel in violation of the prohibition of transfer of (part) of its own civilian population has established to occupied territory in the territories it has occupied since June 5, 1967, and outposts in occupied territory. This concerns Israeli settlements or outposts in the West Bank (including East Jerusalem) and the Golan Heights. With This is affiliated with relevant UN resolutions, such as UNSC Resolutions 446 (1979), 478 (1980), 497 (1981) and 2334 (2016) and the opinion of the International Court of Justice of 19 July 2024.

For the demarcation of the wrongful settlements in the occupied territories where this Decision relates to, is affiliated with the EU postcode list of places from which goods are not eligible for preferential treatment. This One list has been drawn up by the European Commission for the implementation of the agreements in the EU-Israel Association

Agreement (see also the explanatory memorandum to Article 1 on «EU Postal Code List»).

Chapter 2. Trade bans

Article 3 Prohibition of imports

First Member

This paragraph regulates the import ban. The prohibition implies that goods from a unlawful settlement in the territories occupied by Israel not on Dutch territory may be brought in.

In the prohibition of the introduction of goods from an unlawful settlement in the territories occupied by Israel on Dutch territory, it is not only to bring goods in through the European external borders within the customs territory of the Union, but also, for example, the introduction of these goods through the national national borders with Germany and Belgium. Furthermore, the ban is not only aimed at importers and transporters, but does it also relate to the introduction of goods from the said illegal settlements on Dutch territory by private individuals.

Second member

The second paragraph includes the obligation for importers to import goods of origin referred to in Article 60 of the Customs Code of the Union from Israel intended for marketing or placing on the market in the European Union designated for this purpose by the Minister of Foreign Affairs customs officials to declare that the goods do not come from an unlawful settlement in the Israeli-occupied territories. Customs has such a statement necessary in the control of imports of the goods and for the maintenance of the prohibition of imports (see also paragraph 7.1 of the general part of this explanatory memorandum). The obligation to provide a declaration shall not apply to the importation of goods who are part of the personal luggage of travellers from Israel and are intended for private use. For goods that are part of personal baggage and are intended to be placed on the market, a statement is required.

This statement is given by filling in a document code on the declaration. A new document has been established by Customs for the declaration.

In addition, it is for an importer of goods for which claim can be made on preferential treatment in accordance with Article 64 of the Customs Code of the Union, but for which there is initially no preferential proof of origin provided, still possibly provide such evidence at the border at the release for free circulation of the goods. In that case, these goods are excluded the scope of the import ban. When an importer a reference proof of origin provided because he claims preferential treatment in accordance with Article 64 of the Customs Code of the Union, is not a declaration on the basis of this provision in this Decision is required, but applies the requirement of a declaration on basis of the EU-Israel Association Agreement.[139]

In the event that the importer does not provide any preferential proof of origin, the well put in place under non-preferential conditions and is thus a statement on basis of this decision required.

Under the General Customs Act, the importer is expected to provide the documentation on the basis of which he considers that he can enter the document code, in his administration saves.[140] Customs will be able to request this documentation when checking the declaration or in a monitoring investigation.

The basis for requiring this declaration is in Article 3, first member, of the Sanctions Act 1977. This member requires that the rules may be concerned everything that is required to comply with, among other things, recommendations of bodies of an international law organisation; for this decision, the IGH opinion and the aforementioned resolutions of the UNSFC and UNIVN. Because this statement is necessary for the enforcement of the import ban, it is possible to require this declaration.

Article 4 Procurement ban

In the prohibition of the direct or indirect purchase of goods originating from unlawful settlements in the Israeli-occupied territories are not just about the purchase of these goods on Dutch territory, but in case of purchase by a Dutch (legal) person also on the purchase thereof outside Dutch territory, but within the European Union.[141]

As explained in the general part, prohibitions are aimed at indirect act intended to prevent market participants from doing through third parties what they themselves not allowed to do. The purpose of this is to overcome forms of circumvention of the ban. For example, the purchase ban may involve indirect action when it sanctioned goods through an intermediary (intermediary) is purchased.

Article 5 Sales ban

Other than the prevention of the European single market of goods that are on a European penalty list so that only an import ban of those goods has to be imposed to become, it is for the prevention of goods from unlawful settlements in the Israeli-occupied territories of the Dutch market in addition to an import ban also desirable to institute various market surveillance measures, including a broad set up sales ban. Under the sales ban, it is both prohibited directly or indirectly goods originating from unlawful settlements in the by Israel to place occupied territories on the market for the first time in the Netherlands, if to goods digitally or in a physical space on the European Union market offer. As with the purchase ban, also with the sales ban applies that it does not only involves the sale of goods from unlawful settlements in the territories occupied by Israel on Dutch territory, but in case of sale by a Dutch (legal) person also on the sale thereof outside the Dutch territory, but within the European Union.[142]

As explained above, prohibitions aimed at indirect action are intended to prevent market participants from doing through third parties what they are not allowed to do themselves. The purpose of this is to overcome forms of circumvention of the ban. At the for example, sales ban may involve indirect action when the sanctioned well sold through an intermediary (intermediate trader).

Article 6 Prohibition of brokering services

On the basis of the prohibition on the direct or indirect provision of brokering services related to property originating from the unlawful settlements in the territories occupied by Israel, it is forbidden to negotiate or trade to be arranged for the purpose of the import, purchase or sale of these goods. Herewith does it not matter whether a transaction is intended to make these goods in the Netherlands imported or placed on the market, or in another Member State of the European Union.

For Dutch (legal) persons, the prohibition on the provision of brokering services applies also applies outside Dutch territory.[143]

As explained above, prohibitions aimed at indirect action are intended to prevent market participants from doing through third parties what they are not allowed to do themselves. The purpose of this is to overcome forms of circumvention of the ban. At the prohibition on the provision of brokering services may, for example, be indirect act when the brokering service becomes through an intermediary (intermediary) granted.

Article 7 Circumvention Ban

In sanctions regulations of the European Union, it is customary to ban in to circumvent the prohibitions of the sanctioning Regulation.[144] As explained in paragraph 3 of the general part of this explanatory memorandum, it is desirable to include such a prohibition in this sanctions decision. This is prohibited to carry out activities that have the purpose or effect of the trade bans be circumvented from this sanctions decision. This prohibits both the performance of activities with the intention to circumvent the prohibitions («activities that are for the purpose have») if that intention is lacking, but an activity nevertheless the consequence has that the prohibitions are circumvented («activities that result»). For illustration serves the example of forgery of documents (such as misrepresenting of the origin or type of goods in commercial documents), or the use of third countries (redirecting goods through other European Union countries that do not apply the same sanctions).

Unlike the text of the circumvention ban in EU sanctions regulations,[145] this sanctions decision chose to circumvent the elements «consciously and deliberately (bypassing of the prohibitions, ed.)» not to be included in this article. The circumvention ban becomes maintained by the Economic Crimes Act (hereinafter: Wed). In this law is distinction made between deliberately committed economic offences and non-intentional economic offences committed. In this way, the circumvention ban better aligns with the system of the Wed when intentional action is not as an element of the prohibition provision is included, especially because it increases the enforcement possibilities because also non-intentional circumvention of the import ban, purchase ban, sales ban and the prohibition on the provision of brokering services under the scope of the circumvention prohibition is subject to (see also paragraph 4 of the general part of this explanatory statement for an explanation of the difference between intentional and non-intentional violations of the prohibitions in the sanctions decision).

Chapter 3. Supporting provision

Article 8 Priority Rule

The government shall label the trade bans in Chapter 2 of this sanctions decision as provisions of «particularly mandatory law» within the meaning of Article 9 of the Rome I Regulation.[146] This means that the government observes such prohibitions of such importance deems for the maintenance of fundamental public interests in the Netherlands, that they must are applied to any situation falling within the scope of Chapter 2 of this Sanctions Decision, irrespective of the right under the Rome I Regulation of applies to a private court dispute that becomes to the Dutch court presented. This means that the Dutch court will impose the trade bans from this sanctions decision must observe in any dispute submitted to him, if the trade bans that dispute, regardless of the value of those trade bans in the on the dispute applicable national law.

Although the principle of will autonomy of contracting parties the cornerstone of the Rome I Regulation is [147] and the government is therefore very cautious about the designation of national provisions as provisions of «particularly mandatory law» within the meaning of Article 9 of this Regulation,[148] it considers that this is the case with regard to the trade bans in this Sanctions Decision is justified.

As also mentioned in paragraph 5.2 of the general part of this explanatory statement, respect for fundamental rights and the promotion of the development of the international legal order for the Netherlands of fundamental importance. The protection and promotion of human rights and the international legal order also constitute the core of the foreign policy of the Netherlands. Moreover, the development of these legal order enshrined in the Dutch Constitution. The persistent violations of it international law relating to the territories occupied by Israel, including the aforementioned Israeli decision on the construction of settlements in so-called E1 area and the annexation plans (see paragraph 1.1 – 1.5 of the general part of this explanation) as such pose a real and serious threat of the international legal order, and thus a sufficiently serious threat to a fundamental social interest in the sense referred to above. The Israeli occupation is as such unlawful and the settlements and expanding them in the occupied territories are also contrary to international law. The chosen measures are in line with the IGH opinion, with AVVN resolutions ES-10/24 and A-79/90 and to UN Security Council Resolutions 465 (1980) and 497 (1981), in which states become called for measures to be taken to prevent trade or investment relations which contribute to the maintenance of the unlawful situation that by Israel has been created in the occupied Palestinian territory. After all, the measures limit the trade in goods originating from unlawful settlements in the Israeli-occupied areas and, therefore, according to the government, are directly focused on protection of human rights and the international legal order. For the government, the observance is of these prohibitions thus of such importance for the maintenance of fundamental public interests in the Netherlands, that they are classified as provisions of special mandatory law within the meaning of the Rome I Regulation. Moreover, the trade bans are established under public policy on the basis of and in accordance with Union law, which also makes it possible within Union law to impose trade bans to be regarded as such. [149] Within national law it is possible to do this, because Article 3, first member, of the Sanctions Act 1977 requires that the rules for the satisfaction of, among other things recommendations of bodies of an international law organisation, as in this case the IGH Opinion, UNSFC Resolutions 465 (1980) and 497 (1981) and UNDC Resolutions ES-10/24 and A-79/90 may concern all that is required, moreover, in order to satisfy those recommendations.

Chapter 4. Final provisions

Article 9 Entry into force

An explanation of the entry into force is given in paragraph 9 of the general part of this explanation. That paragraph also deals with the period of validity of this decision.

Article 10 Citation title

This quotation shall be expressed that the sanctioning decision applies is on unlawful settlements in the Israeli-occupied territories.

In addition, the quotation title expresses the temporality of the decision brought (see also paragraph 9 of the general part of this explanatory statement).[150] For the sake of completeness, it is noted that the measures taken by the decision on the basis of Article 6(4) of the Sanctions Act 1977 are automatically temporary, but these can be extended by law.

The Minister of Foreign Affairs,

T.B.W. Berendsen

1

Chambers II 2024/25, 23 432, No. 544.

2

For the sake of completeness: the problem of occupation goes beyond just the fact that it is unlawful. The occupation is accompanied, among other things, by violence Israeli settlers, destruction of Palestinians' property and removals of Palestinians. The Dutch call in the EU was therefore broader than just targeted on measures against settlement policy.

3

Parliamentary Documents II 1979/80, 15 049 (R 1100), No 7, p. 5.

4

Article 94(1) of the Charter of the United Nations.

5

Article 96 of the Charter of the United Nations.

6

The content of AVVN resolutions may have the status of customary law or an indication are of the legal conception of states.

7

Coalition agreement 2026–2030, *Get started. Building a better Netherlands*.

8

By means of resolutions 465 (1980), 478 (1980) and r 497 (1981) of the UNSUC.

9

United Nations General Assembly Resolution A-79/90 (4 December 2024), *The Syrian occupied Golan, UN Doc A* /RES/79/90.

10

See a.o. *Chamber pieces II* 2013/14, 23 432, No. 351 ; *Parliamentary Documents II* 2024/25, 23 432, No 537 ; and Judgment of 25 February 2010, Case C-386/08, Brita, ECR I-1289, points 47 and 53.

11

IGH July 19, 2024, *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem,* r.o. 278. The official English and French language versions speak of *«to take steps to prevent trade or investment relations that assist in the maintenance respectively of the illegal situation created by Israel in the Occupied Palestinian Territory* » and « the *prendre des mesures pour empêcher les échanges commerciaux ou les investissements qui aident au maintien de la situation illicite créée par Israel dans le Territoire Palestinians occupé* ».

12

United Nations General Assembly Resolution ES-10/24 (18 September 2024), *Illegal Israeli actions in Occupied East Jerusalem and the rest of the Occupied Palestinian Territory, UN Doc* A/RES/ES-10/24, par. 1&2.

13

United Nations General Assembly Resolution ES-10/24 (18 September 2024), *Illegal Israeli actions in Occupied East Jerusalem and the rest of the Occupied Palestinian Territory, UN Doc* A/RES/ES-10/24, point 4(d)(iv).

14

Zie ook VNVR-resoluties 465 (1980) en 2334 (2016).

15

Kamerstukken II 2023/24, 23 432, nr. 537.

16

Chambers II 2024/25, 23 432, No. 544.

17

Kamerstukken II 2023/24, 23 432, nr. 537.

18

Chambers II 2024/25, 21501-02, No. 2943.

19

See also the UN Secretary-General Report (11 December 2025), *Implementation of Security Council resolution 2334 (2016), UN Doc S/2025/807, par. 2.*

20

Report by the UN Secretary-General (25 September 2025), *Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and the Occupied Syrian Golan, UN Doc A/80/399, par. 64–67.*

21

According to Minister Smotrich, the current Israeli government has a record number settlements approved with the aim of blocking a Palestinian state. See a.o. Publications in *The Times of Israel* and *The Guardian*: https://www.timesofisrael.com/government-announces-19-new-west-bank-settlements-and-legalized-outposts/ and https://www.theguardian.com/world/2025/dec/21/israel-approves-new-jewish-settlements-occupied-west-bank . .

22

These plans would amount to splitting the West Bank in two and the closing of East Jerusalem. Also the related infrastructural plans would contribute to this, as well as the further segregation of that infrastructure.

23

Several Israeli politicians have made such statements, including Finance Minister Smotrich and Minister of Transport Regev. In addition, it has Israeli parliament recently passed two bills at first reading that supervise the annexation of parts of the West Bank.

24

Report of the UN Secretary-General (11 December 2025), *Implementation of Security Council resolution 2334 (2016), UN Doc S/2025/807, par. 58.*

25

Chambers II 2024/25, 23 432, No. 569.

26

See also *Chambers II 2024/25*, 21501-02, No. 3222.

27

Chambers II 2024/25, 21501-02, No. 3227.

28

Chambers II 2024/25, 21501-02, No. 3196.

29

Chambers II 2024/25, 21501-02, No. 3236.

30

Chambers II 2024/25, 36 800-V, No. 27.

31

Parliamentary Documents II 2025/26, 23 432, No. 619.

32

Article 2, first paragraph, of the Sanctions Act 1977.

33

Article 3(1) of the Sanctions Act 1977.

34

Article 6, first paragraph, of the Sanctions Act 1977.

35

Article 6(2) of the Sanctions Act 1977.

36

Article 6(3) of the Sanctions Act 1977.

37

Article 6(4) of the Sanctions Act 1977.

38

Arrangement between the EU and the Government of Israel concerning the implementation or Protocol 4 to the Euro-Mediterranean Agreement establishing association between The European Communities and their Member States, of the one part, and the State of Israel, on the other part (Ref. TAXUD 267 1/60) .

39

The most recent postcode list was drawn up on 31 October 2025 (Ref. Ares(2025)9072551); See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

40

Cf. Stb. 2007, 253, p. 4. For the sake of completeness, it is noted that the trading of sanctioned goods under Article 13 of the Sanctions Act 1977, read in conjunction with the territorial scope of the trade bans contained in this Sanctions Decision which are limited to the territory of the European Union, also prohibited for Dutch (legal) persons is outside the territory of the Netherlands, but within the European Union.

41

Prohibitions aimed at indirect action are intended to prevent market participants through third parties do what they are not allowed to do themselves. The purpose of this is to form bypass of the prohibition. See the article-by-article explanation of the articles 4, 5 and 6 for examples of prohibited indirect action.

42

Except in the case of the prohibition on circumventing prohibitions in a European sanctions regulation, see, for example, Article 12 of Council Regulation (EU) 833/2014 of the European

Union of 31 July 2014 concerning restrictive measures in response to actions of Russia destabilizing the situation in Ukraine (OJ 2014 L 229/1).

43

See Article 14 of the Sanctions Act 1977.

44

See Article 2(1) of the National Ordinance laying down rules for implementation of international obligations to establish restrictions on relations with certain states, territories, individuals, groups and organisations (Aruba), Article 2 of the Sanctions Regulation (Curaçao) and Article 2(1) of the National ordinance laying down rules for the implementation of international obligations establish restrictions on relations with certain States, territories, individual people, groups and organisations (Sint Maarten).

45

Agreement of 16 December 2020, pursuant to, inter alia, Article 1:3, paragraph 5, General Customs Act. This agreement only applies to the Customs of the European Netherlands.

46

Article 1:1, paragraph 5, and part B of the Annex to the General Customs Act and Article 3(4) of the Sanctions Act 1977.

47

This power derives the Customs of the Caribbean Netherlands from a combination of existing laws and regulations, namely: the articles 1.1 of the Customs and Excise Act BES, Article 1.2 of the Customs and Excise Act Implementing Regulations BES and Article 1 of the Regulations on Supervisory Officials Sanctions Act 1977. In the latter arrangement in Article 1 «the officials of the tax authorities, competent for customs» the «inspector» designated in Article 1.2 of the Customs and Excise Act Implementing Regulations BES which, pursuant to Articles 1.3 and 5.9 of the Customs and Excise Act BES, monitor keep compliance with the prohibitions contained in this sanctions decision.

48

Article 1:32 of the General Customs Act.

49

Zie bijvoorbeeld artikel 3 octies, eerste lid, onder d, van Verordening (EU) nr. 833/2014 van de Raad van 31 juli 2014 betreffende beperkende maatregelen naar aanleiding van de acties van Rusland die de situatie in Oekraïne destabiliseren.

50

Article 13 of the Sanctions Act 1977 and Article 3 of the Economic Offences Act, read in conjunction with the territorial scope of the trade bans which this Sanctions Decision is limited to the territory of the European Union. The Sanctions Decision is therefore not applicable outside the Dutch territory to foreign (legal) persons, But on Dutch territory it is. Customs of the Caribbean Netherlands is part of the Tax and Customs Administration Caribbean Netherlands a standalone organization with its own tasks and competences vis-à-vis Customs of the European Netherlands.

51

Article 1(1) of the Economic Offences Act provides that infringements of regulations laid down by or pursuant to Articles 2, 7 and 9 of the Sanctions Act 1977, to the extent that they relate to the subjects referred to in Article 3 of the Sanctions Act 1977, are punishable as an economic offence. The in the present decision certain its rules pursuant to Article 2 and relates to the provisions of Article 3 mentioned goods and services traffic.

52

Artikel 4 van de Wet op de economische delicten.

53

Artikel 2, eerste lid jo. artikel 6, eerste lid, onder 1°, van de Wet op de economische delicten. Op grond van artikel 23, vierde lid, van het Wetboek van Strafrecht bedraagt een geldboete in deze categorie ten hoogste € 103.000.

54

Artikel 2, eerste lid jo. artikel 6, eerste lid, onder 4°, van de Wet op de economische delicten. Op grond van artikel 23, vierde lid, van het Wetboek van Strafrecht bedraagt een geldboete in deze categorie ten hoogste € 25.750.

55

Artikel 6, tweede lid jo. artikel 7 van de Wet op de economische delicten.

56

Artikel 8, onderdeel b, en artikel 28, eerste lid, onderdeel a, van de Wet op de economische delicten.

57

Artikel 8, onderdeel a, van de Wet op de economische delicten jo. artikelen 36b en 36c van het Wetboek van Strafrecht.

58

Artikel 3 van de Wet op de economische delicten en artikel 13 van de Sanctiewet 1977.

59

Artikel 11:3, eerste lid, van de Algemene douanewet.

60

Artikel 167 van het Wetboek van Strafvordering.

61

WRR-rapport, De toekomst van de nationale rechtsstaat (202), p. 160–161.

62

Artikel 14b van de Sanctiewet 1977.

63

Artikel 14c, eerste lid, van de Sanctiewet 1977.

64

Vgl. de standaardoverweging van de Afdeling Bestuursrechtspraak van de Raad van State:

«*Deze bepaling laat onverlet de toepassing van wetten die noodzakelijk kunnen worden geacht om het gebruik van eigendom te reguleren in overeenstemming met het algemeen belang*.» Zie bijv. ABRvS 23 februari 2011, *AB* 2011, 117, m.nt. Barkhuysen & Bos, rov. 2.8.2.

65

Zie bijvoorbeeld Olbertz t. Duitsland (EHRM, Application no. 37592/97) en Buzescu t. Roemenië (EHRM, Application no. 61302/00).

66

Zie bijvoorbeeld HR 16 december 2016, ECLI:NL:HR:2016:2888.

67

Zie bijvoorbeeld https://www.eeas.europa.eu/sites/default/files/documents/2024/EEAS_Common_Messages_for_EU_citizens_and_businesses.pdf . .

68

Vgl. EHRM 23 september 1982, appl. nr. 7151/75 & 7152/75 (*Sporrong & Lönnroth t. Zweden*) § 69, zie voorts Vande Lanotte & Haeck 2004, deel 2, p. 308–309 en Tjepkema 2010, p. 615.

69

Vlg. The Sunday Times v. The United Kingdom (EHRM, Application no. 6538/74, 26 April 1979).

70

Zie ook de paragraaf 1 van het algemeen deel van deze toelichting.

71

Zie bijvoorbeeld Pine Valley Developments Ltd and Others v. Ireland (EHRM, Application no. 12742/87, 29 november 1991), para. 58 – 59. Zie ook de nadere toelichting in paragraaf 9.1 van deze toelichting.

72

For example, Pine Valley Developments Ltd and Others v. Ireland (ECHR, Application no. 12742/87, 29 November 1991).

73

Kamerstukken II¸2024/25, 21501-02, nr. 3216, p. 5.

74

Kamerstukken II, 2025/26, 21501, nr. 3253, p. 41.

75

Zie ook de nadere toelichting in paragraaf 9.2 van deze toelichting.

76

Zie ook HvJEU arrest van 25 februari 2010, C-386/08, ECLI:EU:C:2010:91, *Brita*.

77

Zie HvJEU arresten van 4 oktober 2024 C-399/22, ECLI:EU:C:2024:839, *Confédération paysanne*; van 14 januari 1997C-124/95, ECLI:EU:C:1997:8, *Centro-Com*; van 17 oktober 1995, C-70/94, ECLI:EU:C:1995:328, *Werner*; en van 17 oktober 1995 C-83/94, ECLI:EU:C:1995:329, *Leifer.*

78

Art. 3, lid 1, onder e, VWEU.

79

Art. 2, lid 1, VWEU.

80

Zaak C-399/22, *Confédération paysanne*, punt 48.

81

Artikel 1, lid 2, van de verordening.

82

Zaak C-399/22, *Confédération paysanne*, punt 52.

83

Zaak C-124/95 *Centro-Com*, punt 40; zaak C-70/94, *Werner*, punt 22; zaak C-83/94 *Leifer*, punt 23.

84

Zaak C-124/95 *Centro-Com*, punt 41–42.

85

Zie de conclusie van Advocaat-Generaal Jacobs van 24 september 1996 in zaak C-124/95, EU:C:1996:345, *Centro-Com*, punt 68.

86

See also, by analogy, the judgment of 13 November 2025 in Case C-499/23, EU:C:2025:875, *Commission v Hungary*, paragraphs 106 to 107.

87

Zaak C-36/02, *Omega*, punt 30; Zaak C-54/99, *Église de scientologie*, punt 17; Zaak C-348/96, *Calfa*, punt 21; Zaak 36/75, *Rutili*, punt 28

88

Zaak 41/74, *Van Duyn*, punt 18.

89

Zaak C-36/02, *Omega*, punt 31; Zaak C-54/99, *Église de scientologie*, punt 17; Zaak 36/75, *Rutili*, punt 26–27.

90

Vgl. zaak C-36/02, *Omega;* Zaak C-112/00, *Schmidberger*, punt 74.

91

Case 34/79*, Henn and Darby*, point 27.

92

Human Rights Policy Paper – Democracy – International Legal Order, p. 5.

93

Zie paragraaf 1.4.

94

Article 3(5) of the Treaty on European Union (TEU).

95

See Article 21(1) and (3) of the TEU, Article 205 TFEU, Article 207, paragraph 1, second sentence, of the TFEU and Opinion 2/15, *Accord de libre-échange avec Singapour*, paragraphs 142–145.

96

Arrest van 10 februari 2009 in de zaak C-110/05, EU:C:2009:66, *Commissie/Italië*, punt 67.

97

Artikel 24, lid 2, van Verordening (EU) 2015/478 en artikel 33 van Verordening (EU) nr. 2015/936.

98

Per blauwe brief van de Minister van Buitenlandse Handel en Ontwikkelingssamenwerking aan de Eurocommissaris voor Handel en Economische Veiligheid van 22 mei 2026.

99

Zie onder meer Zaak C-283/11, *Sky Österreich,* punt 42; Zaak C-201/15, *Aget Iraklis*, punt, 67.

100

Zie onder meer Zaak C-283/11, *Sky Österreich,* punten 47–48; Zaak C-201/15, *Aget Iraklis*, punt, 70.

101

Zie artikel 52, lid 3, van het Handvest en onder meer zaak C-83/20, *BPC Lux 2 e.a.*, punten 37–38.

102

Zie paragraaf 4.1.

103

Artikel 1:6 van de Algemene douanewet.

104

Verordening (EU) 2016/679 van het Europees Parlement en de Raad van 27 april 2016 betreffende de bescherming van natuurlijke personen in verband met de verwerking van persoonsgegevens en betreffende het vrije verkeer van die gegevens en tot intrekking van Richtlijn 95/46/EG (algemene verordening gegevensbescherming).

105

Artikel 1:3, achtste lid, van de Algemene douanewet.

106

In deze wetten is uitvoering gegeven aan Richtlijn (EU) 2016/680 van het Europees Parlement en de Raad van 27 april 2016 betreffende de bescherming van natuurlijke personen in verband met de verwerking van persoonsgegevens door bevoegde autoriteiten met het oog op de voorkoming, het onderzoek, de opsporing en de vervolging van strafbare feiten of de tenuitvoerlegging van straffen, en betreffende het vrije verkeer van die gegevens en tot intrekking van Kaderbesluit 2008/977/JBZ van de Raad (PbEU 2016, L 119)

107

Artikel 1, onderdeel c, sub 1°, van het Besluit politiegegevens bijzondere opsporingsdiensten.

108

Richtlijn 2005/29/EG (Richtlijn oneerlijke handelspraktijken).

109

Artikel 1:32 van de Algemene douanewet.

110

Adviescollege toetsing regeldruk (29 november 2023), Handboek meting regeldrukkosten, zie https://www.adviescollegeregeldruk.nl/documenten/2023/11/29/handboek-meting-regeldrukkosten . .

111

Immers: (22.795 * 27) + (45.591 * 9) = 1.025.784.

112

Zie ook: https://trade.ec.europa.eu/access-to-markets/en/news/new-code-y864-goods-imported-eu-preferential-origin-israel-16-may-2023 . .

113

Directive 2005/29/EC (Unfair Commercial Practices Directive).

114

HvJEU 12 november 2019, *Organisation juive européenne en Vignoble Psagot Ltd tegen Ministre de l'Économie et des Finances* (ECLI:EU:C:2019:954).

115

Artikel 1:32 van de Algemene douanewet.

116

Zie artikel 8, derde lid, van de Instellingswet Adviescollege toetsing regeldruk.

117

Zie Draaiboek voor de regelgeving, nr. 16 (Internetconsultatie).

118

Kamerstukken II 2024/25, 21501-02, nr. 3236 en *Kamerstukken II* 2025/26, 36 800 V, nr. 27.

119

Parliamentary Documents II 2025/26, 23 432, No. 619.

120

Zie Kamerstukken II 1999/2000, 25 900, nr. 87b en Kamerstukken II 2012/13, 33 400 XV, nr. 7 voor de toetsingskaders die zijn gehanteerd om tot deze conclusie te komen.

121

See, for example eeas.europa.eu/sites/default/files/documents/2024/EEAS_Common_Messages_for_EU_citizens_and_businesses.pdf . .

122

Kamerstukken II¸2024/25, 21501-02, nr. 3216, p. 5.

123

Kamerstukken II, 2025/26, 21501, nr. 3253, p. 41.

124

Zie bijvoorbeeld https://nos.nl/artikel/2581956-kabinet-zo-snel-mogelijk-verbod-op-import-uit-illegale-nederzettingen-israel ; https://www.telegraaf.nl/politiek/nederland-gaat-handelsboycot-opleggen-voor-producten-uit-nederzettingen-in-palestijnse-gebieden-streep-in-het-zand-trekken/89572146.html ; and https://www.telegraaf.nl/binnenland/nederland-boycot-producten-uit-israelische-nederzettingen-maar-het-raakt-vooral-palestijnen/89588340.html

125

Conform het beleid inzake vaste verandermomenten (Aanwijzing 4.17, vijfde lid, onderdeel b, van de Aanwijzingen voor de regelgeving). Ook bij de omzetting van sanctiebesluiten en uitvoering van sanctieverordeningen op basis van het gemeenschappelijk buitenlands en veiligheidsbeleid van de EU wordt voor het snelst mogelijke moment van inwerkingtreding gekozen (in die gevallen de dag na publicatie in de Staatscourant).

126

Aanwijzing 4.17, vierde lid, van de Aanwijzingen voor de regelgeving.

127

Zie Commission consolidated FAQs on the implementation of Council Regulation No 833/2014 and Council Regulation No 269/2014, p. 185, beschikbaar via: https://finance.ec.europa.eu/document/download/66e8fd7d-8057-4b9b-96c2-5e54bf573cd1_en?filename=faqs-sanctions-russia-consolidated_en.pdf . .

128

Zoals in Hoofdstuk 2, Afdeling 1, van Verordening (EU) nr. 952/2013 van het Europees Parlement en van de Raad van 9 oktober 2013 tot vaststelling van het douanewetboek van de Unie (PbEU 2013, L 269).

129

See taxation-customs.ec.europa.eu/document/download/77e0765a-b3fd-4c7a-9766-400f3b3d2680_en?filename=EU-Israel Technical Arrangement of 2005.pdf . .

130

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

131

Zie Bericht aan importeurs, Invoer vanuit Israël in de EU (PbEU 2012/C 232/03), beschikbaar via: https://eur-lex.europa.eu/legal-content/NL/TXT/HTML/?uri=CELEX:52012XC0803(02)&from=PL . .

132

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

133

Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and conformity of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ 2019, L 169).

134

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

135

As referred to in Section 9A of Title 1 of Book 7 of the Civil Code.

136

See also paragraphs 1.6 and 5.2.1 of the general part of this explanatory memorandum.

137

Idem. In this definition in this sanctions decision, the definition differs from the definition of «intermediation services» in EU sanctions regulations, but in which it is the provision of technical and financial services as such are prohibited and it becomes negotiated on or arrange transactions on technical and financial services, including the definition of «intermediation services» brought.

138

139

Goods for which preference is claimed shall be subject to the Association Agreement EU-Israel the obligation to declare that the goods do not come from the wrongful settlements in the territories occupied by Israel.

140

Op grond van artikel 1:32 van de Algemene douanewet bedraagt de bewaartermijn zeven jaar.

141

Artikel 13 van de Sanctiewet 1977 en artikel 3 van de Wet op de economische delicten.

142

Idem.

143

Idem.

144

See, for example, Article 12 of Council Regulation (EU) 833/2014 of 31 July 2014 on restrictive measures in response to Russia's actions destabilising the situation in Ukraine (OJ 2014 L 229) and Article 11 of Regulation (EU) Council 2022/2309 of 25 November 2022 concerning restrictive measures in light of the situation in Haiti (OJ 2022, L 307).

145

Idem.

146

Verordening (EG) nr. 593/2008 van het Europees Parlement en de Raad van 17 juni 2008 inzake het recht dat van toepassing is op verbintenissen uit overeenkomst (Rome I) (PbEU 2008, L 177, blz. 6, met rectificatie in PB 2009, L 309, blz. 87).

147

Zie arrest van 17 oktober 2013, United Antwerp Maritime Agencies (Unamar) NV, C-184/12, EU:C:2013:663, punt 49.

148

Zoals ook blijkt uit overweging 37 bij de Rome I-verordening. Zie ook arrest van 18 oktober 2016, Republik Griechenland, C-135/15, EU:C:2016:774, punt 44, waarin staat artikel 9 van de Rome I-verordening strikt moet worden uitgelegd.

149

Zie arrest van 17 oktober 2013, United Antwerp Maritime Agencies (Unamar) NV, C-184/12, EU:C:2013:663, punten 46 en 48 waaruit volgt dat bepalingen van «bijzonder dwingend recht» in de zin van artikel 9 van de Rome I-verordening in overeenstemming met het Unierecht moeten zijn.

150

In accordance with Notice 5.72 of the Regulatory Directions.

1

Chambers II 2024/25, 23 432, No. 544.

2

For the sake of completeness: the problem of occupation goes beyond just the fact that it is unlawful. The occupation is accompanied, among other things, by violence Israeli settlers, destruction of Palestinians' property and removals of Palestinians. The Dutch call in the EU was therefore broader than just targeted on measures against settlement policy.

3

Parliamentary Documents II 1979/80, 15 049 (R 1100), No 7, p. 5.

4

Article 94(1) of the Charter of the United Nations.

5

Article 96 of the Charter of the United Nations.

6

The content of AVVN resolutions may have the status of customary law or an indication are of the legal conception of states.

7

Coalition agreement 2026–2030, *Get started. Building a better Netherlands*.

8

By means of resolutions 465 (1980), 478 (1980) and r 497 (1981) of the UNSUC.

9

United Nations General Assembly Resolution A-79/90 (4 December 2024), *The Syrian occupied Golan, UN Doc A* /RES/79/90.

10

See a.o. *Chamber pieces II* 2013/14, 23 432, No. 351 ; *Parliamentary Documents II* 2024/25, 23 432, No 537 ; and Judgment of 25 February 2010, Case C-386/08, Brita, ECR I-1289, points 47 and 53.

11

IGH July 19, 2024, *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem,* r.o. 278. The official English and French language versions speak of *«to take steps to prevent trade or investment relations that assist in the maintenance respectively of the illegal situation created by Israel in the Occupied Palestinian Territory* » and « the *prendre des mesures pour empêcher les échanges commerciaux ou les investissements qui aident au maintien de la situation illicite créée par Israel dans le Territoire Palestinians occupé* ».

12

United Nations General Assembly Resolution ES-10/24 (18 September 2024), *Illegal Israeli actions in Occupied East Jerusalem and the rest of the Occupied Palestinian Territory, UN Doc* A/RES/ES-10/24, par. 1&2.

13

United Nations General Assembly Resolution ES-10/24 (18 September 2024), *Illegal Israeli* *actions in Occupied East Jerusalem and the rest of the Occupied Palestinian Territory, UN Doc* A/RES/ES-10/24, point 4(d)(iv).

14

See also UNSC Resolutions 465 (1980) and 2334 (2016).

15

Kamerstukken II 2023/24, 23 432, nr. 537.

16

Chambers II 2024/25, 23 432, No. 544.

17

Parliamentary Documents II 2023/24, 23 432, No. 537.

18

Chambers II 2024/25, 21501-02, No. 2943.

19

See also the UN Secretary-General Report (11 December 2025), *Implementation of Security Council resolution 2334 (2016), UN Doc S/2025/807, par. 2.*

20

Report by the UN Secretary-General (25 September 2025), *Israeli settlements in the Occupied Palestinian Territory, including East Jerusalem, and the Occupied Syrian Golan, UN Doc A/80/399, par. 64–67.*

21

According to Minister Smotrich, the current Israeli government has a record number settlements approved with the aim of blocking a Palestinian state. See a.o. Publications in *The Times of Israel* and *The Guardian*: https://www.timesofisrael.com/government-announces-19-new-west-bank-settlements-and-legalized-outposts/ and https://www.theguardian.com/world/2025/dec/21/israel-approves-new-jewish-settlements-occupied-west-bank . .

22

These plans would amount to splitting the West Bank in two and the closing of East Jerusalem. Also the related infrastructural plans would contribute to this, as well as the further segregation of that infrastructure.

23

Several Israeli politicians have made such statements, including Finance Minister Smotrich and Minister of Transport Regev. In addition, it has Israeli parliament recently passed two bills at first reading that supervise the annexation of parts of the West Bank.

24

Report of the UN Secretary-General (11 December 2025), *Implementation of Security Council resolution 2334 (2016), UN Doc S/2025/807, par. 58.*

25

Chambers II 2024/25, 23 432, No. 569.

26

See also *Chambers II 2024/25*, 21501-02, No. 3222.

27

Chambers II 2024/25, 21501-02, No. 3227.

28

Chambers II 2024/25, 21501-02, No. 3196.

29

Chambers II 2024/25, 21501-02, No. 3236.

30

Chambers II 2024/25, 36 800-V, No. 27.

31

Parliamentary Documents II 2025/26, 23 432, No. 619.

32

Article 2, first paragraph, of the Sanctions Act 1977.

33

Article 3(1) of the Sanctions Act 1977.

34

Article 6, first paragraph, of the Sanctions Act 1977.

35

Article 6(2) of the Sanctions Act 1977.

36

Article 6(3) of the Sanctions Act 1977.

37

Article 6(4) of the Sanctions Act 1977.

38

Arrangement between the EU and the Government of Israel concerning the implementation or Protocol 4 to the Euro-Mediterranean Agreement establishing association between The European Communities and their Member States, of the one part, and the State of Israel, on the other part (Ref. TAXUD 267 1/60) .

39

The most recent postcode list was drawn up on 31 October 2025 (Ref. Ares(2025)9072551);

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

40

Cf. Stb. 2007, 253, p. 4. For the sake of completeness, it is noted that the trading of sanctioned goods under Article 13 of the Sanctions Act 1977, read in conjunction with the territorial scope of the trade bans contained in this Sanctions Decision which are limited to the territory of the European Union, also prohibited for Dutch (legal) persons is outside the territory of the Netherlands, but within the European Union.

41

Prohibitions aimed at indirect action are intended to prevent market participants through third parties do what they are not allowed to do themselves. The purpose of this is to form bypass of the prohibition. See the article-by-article explanation of the articles 4, 5 and 6 for examples of prohibited indirect action.

42

Except in the case of the prohibition on circumventing prohibitions in a European sanctions regulation, see, for example, Article 12 of Council Regulation (EU) 833/2014 of the European Union of 31 July 2014 concerning restrictive measures in response to actions of Russia destabilizing the situation in Ukraine (OJ 2014 L 229/1).

43

See Article 14 of the Sanctions Act 1977.

44

See Article 2(1) of the National Ordinance laying down rules for implementation of international obligations to establish restrictions on relations with certain states, territories, individuals, groups and organisations (Aruba), Article 2 of the Sanctions Regulation (Curaçao) and Article 2(1) of the National ordinance laying down rules for the implementation of international obligations establish restrictions on relations with certain States, territories, individual people, groups and organisations (Sint Maarten).

45

Agreement of 16 December 2020, pursuant to, inter alia, Article 1:3, paragraph 5, General Customs Act. This agreement only applies to the Customs of the European Netherlands.

46

Article 1:1, paragraph 5, and part B of the Annex to the General Customs Act and Article 3(4) of the Sanctions Act 1977.

47

This power derives the Customs of the Caribbean Netherlands from a combination of existing laws and regulations, namely: the articles 1.1 of the Customs and Excise Act BES, Article 1.2 of the Customs and Excise Act Implementing Regulations BES and Article 1 of the Regulations on Supervisory Officials Sanctions Act 1977. In the latter arrangement in Article 1 «the officials of the tax authorities, competent for customs» the «inspector» designated in Article 1.2 of the Customs and Excise Act Implementing Regulations BES which, pursuant to Articles 1.3 and 5.9 of the Customs and Excise Act BES, monitor keep compliance with the prohibitions contained in this sanctions decision.

48

Article 1:32 of the General Customs Act.

49

Zie bijvoorbeeld artikel 3 octies, eerste lid, onder d, van Verordening (EU) nr. 833/2014 van de Raad van 31 juli 2014 betreffende beperkende maatregelen naar aanleiding van de acties van Rusland die de situatie in Oekraïne destabiliseren.

50

Article 13 of the Sanctions Act 1977 and Article 3 of the Economic Offences Act, read in conjunction with the territorial scope of the trade bans which this Sanctions Decision is limited to the territory of the European Union. The Sanctions Decision is therefore not applicable outside the Dutch territory to foreign (legal) persons, But on Dutch territory it is. Customs of the Caribbean Netherlands is part of the Tax and Customs Administration Caribbean Netherlands a standalone organization with its own tasks and competences vis-à-vis Customs of the European Netherlands.

51

Article 1(1) of the Economic Offences Act provides that infringements of regulations laid down by or pursuant to Articles 2, 7 and 9 of the Sanctions Act 1977, to the extent that they relate to the subjects referred to in Article 3 of the Sanctions Act 1977, are punishable as an economic offence. The in the present decision certain its rules pursuant to Article 2 and relates to the provisions of Article 3 mentioned goods and services traffic.

52

Artikel 4 van de Wet op de economische delicten.

53

Artikel 2, eerste lid jo. artikel 6, eerste lid, onder 1°, van de Wet op de economische delicten. Op grond van artikel 23, vierde lid, van het Wetboek van Strafrecht bedraagt een geldboete in deze categorie ten hoogste € 103.000.

54

Artikel 2, eerste lid jo. artikel 6, eerste lid, onder 4°, van de Wet op de economische delicten. Op grond van artikel 23, vierde lid, van het Wetboek van Strafrecht bedraagt een geldboete in deze categorie ten hoogste € 25.750.

55

Artikel 6, tweede lid jo. artikel 7 van de Wet op de economische delicten.

56

Artikel 8, onderdeel b, en artikel 28, eerste lid, onderdeel a, van de Wet op de economische delicten.

57

Artikel 8, onderdeel a, van de Wet op de economische delicten jo. artikelen 36b en 36c van het Wetboek van Strafrecht.

58

Artikel 3 van de Wet op de economische delicten en artikel 13 van de Sanctiewet 1977.

59

Artikel 11:3, eerste lid, van de Algemene douanewet.

60

Artikel 167 van het Wetboek van Strafvordering.

61

WRR-rapport, De toekomst van de nationale rechtsstaat (202), p. 160–161.

62

Artikel 14b van de Sanctiewet 1977.

63

Artikel 14c, eerste lid, van de Sanctiewet 1977.

64

Vgl. de standaardoverweging van de Afdeling Bestuursrechtspraak van de Raad van State: «*Deze bepaling laat onverlet de toepassing van wetten die noodzakelijk kunnen worden geacht om het gebruik van eigendom te reguleren in overeenstemming met het algemeen belang*.» Zie bijv. ABRvS 23 februari 2011, *AB* 2011, 117 , m.nt. Barkhuysen & Bos, rov. 2.8.2.

65

Zie bijvoorbeeld Olbertz t. Duitsland (EHRM, Application no. 37592/97) en Buzescu t. Roemenië (EHRM, Application no. 61302/00).

66

Zie bijvoorbeeld HR 16 december 2016, ECLI:NL:HR:2016:2888.

67

See, for example https://www.eeas.europa.eu/sites/default/files/documents/2024/EEAS_Common_Messages_for_EU_citizens_and_businesses.pdf . .

68

Vgl. EHRM 23 september 1982, appl. nr. 7151/75 & 7152/75 (*Sporrong & Lönnroth t. Zweden*) § 69, zie voorts Vande Lanotte & Haeck 2004, deel 2, p. 308–309 en Tjepkema 2010, p. 615.

69

Vlg. The Sunday Times v. The United Kingdom (EHRM, Application no. 6538/74, 26 April 1979).

70

Zie ook de paragraaf 1 van het algemeen deel van deze toelichting.

71

Zie bijvoorbeeld Pine Valley Developments Ltd and Others v. Ireland (EHRM, Application no. 12742/87, 29 november 1991), para. 58 – 59. Zie ook de nadere toelichting in paragraaf 9.1 van deze toelichting.

72

For example, Pine Valley Developments Ltd and Others v. Ireland (ECHR, Application no.

12742/87, 29 November 1991).

73

Kamerstukken II¸2024/25, 21501-02, nr. 3216, p. 5.

74

Kamerstukken II, 2025/26, 21501, nr. 3253, p. 41.

75

Zie ook de nadere toelichting in paragraaf 9.2 van deze toelichting.

76

Zie ook HvJEU arrest van 25 februari 2010, C-386/08, ECLI:EU:C:2010:91, *Brita*.

77

Zie HvJEU arresten van 4 oktober 2024 C-399/22, ECLI:EU:C:2024:839, *Confédération paysanne*; van 14 januari 1997C-124/95, ECLI:EU:C:1997:8, *Centro-Com*; van 17 oktober 1995, C-70/94, ECLI:EU:C:1995:328, *Werner*; en van 17 oktober 1995 C-83/94, ECLI:EU:C:1995:329, *Leifer.*

78

Art. 3, lid 1, onder e, VWEU.

79

Art. 2, lid 1, VWEU.

80

Zaak C-399/22, *Confédération paysanne*, punt 48.

81

Article 1(2) of the Regulation.

82

Zaak C-399/22, *Confédération paysanne*, punt 52.

83

Zaak C-124/95 *Centro-Com*, punt 40; zaak C-70/94, *Werner*, punt 22; zaak C-83/94 *Leifer*, punt 23.

84

Zaak C-124/95 *Centro-Com*, punt 41–42.

85

See the Opinion of Advocate General Jacobs of 24 September 1996 in Case C-124/95, EU:C:1996:345, *Centro-Com*, paragraph 68.

86

See also, by analogy, the judgment of 13 November 2025 in Case C-499/23, EU:C:2025:875, *Commission v Hungary*, paragraphs 106 to 107.

87

Zaak C-36/02, *Omega*, punt 30; Zaak C-54/99, *Église de scientologie*, punt 17; Zaak C-348/96, *Calfa*, punt 21; Zaak 36/75, *Rutili*, punt 28

88

Zaak 41/74, *Van Duyn*, punt 18.

89

Zaak C-36/02, *Omega*, punt 31; Zaak C-54/99, *Église de scientologie*, punt 17; Zaak 36/75, *Rutili*, punt 26–27.

90

Case C-36/02, *Omega;* Case C-112/00, *Schmidberger*, paragraph 74.

91

Case 34/79*, Henn and Darby*, point 27.

92

Human Rights Policy Paper – Democracy – International Legal Order, p. 5.

93

Zie paragraaf 1.4.

94

Article 3(5) of the Treaty on European Union (TEU).

95

See Article 21(1) and (3) of the TEU, Article 205 TFEU, Article 207, paragraph 1, second sentence, of the TFEU and Opinion 2/15, *Accord de libre-échange avec Singapour*, paragraphs 142–145.

96

Arrest van 10 februari 2009 in de zaak C-110/05, EU:C:2009:66, *Commissie/Italië*, punt 67.

97

Artikel 24, lid 2, van Verordening (EU) 2015/478 en artikel 33 van Verordening (EU) nr. 2015/936.

98

Per blauwe brief van de Minister van Buitenlandse Handel en Ontwikkelingssamenwerking aan de Eurocommissaris voor Handel en Economische Veiligheid van 22 mei 2026.

99

Zie onder meer Zaak C-283/11, *Sky Österreich,* punt 42; Zaak C-201/15, *Aget Iraklis*, punt, 67.

100

Zie onder meer Zaak C-283/11, *Sky Österreich,* punten 47–48; Zaak C-201/15, *Aget Iraklis*, punt, 70.

101

See Article 52(3) of the Charter and, inter alia, Case C-83/20, *BPC Lux 2 and* Others, paragraphs 37 to 38.

102

Zie paragraaf 4.1.

103

Artikel 1:6 van de Algemene douanewet.

104

Verordening (EU) 2016/679 van het Europees Parlement en de Raad van 27 april 2016 betreffende de bescherming van natuurlijke personen in verband met de verwerking van persoonsgegevens en betreffende het vrije verkeer van die gegevens en tot intrekking van Richtlijn 95/46/EG (algemene verordening gegevensbescherming).

105

Artikel 1:3, achtste lid, van de Algemene douanewet.

106

In deze wetten is uitvoering gegeven aan Richtlijn (EU) 2016/680 van het Europees Parlement en de Raad van 27 april 2016 betreffende de bescherming van natuurlijke personen in verband met de verwerking van persoonsgegevens door bevoegde autoriteiten met het oog op de voorkoming, het onderzoek, de opsporing en de vervolging van strafbare feiten of de tenuitvoerlegging van straffen, en betreffende het vrije verkeer van die gegevens en tot intrekking van Kaderbesluit 2008/977/JBZ van de Raad (PbEU 2016, L 119)

107

Artikel 1, onderdeel c, sub 1°, van het Besluit politiegegevens bijzondere opsporingsdiensten.

108

Richtlijn 2005/29/EG (Richtlijn oneerlijke handelspraktijken).

109

Article 1:32 of the General Customs Act.

110

Adviescollege toetsing regeldruk (29 november 2023), Handboek meting regeldrukkosten, zie https://www.adviescollegeregeldruk.nl/documenten/2023/11/29/handboek-meting-regeldrukkosten . .

111

Immers: (22.795 * 27) + (45.591 * 9) = 1.025.784.

112

Zie ook: https://trade.ec.europa.eu/access-to-markets/en/news/new-code-y864-goods-imported-eu-preferential-origin-israel-16-may-2023 . .

113

Directive 2005/29/EC (Unfair Commercial Practices Directive).

114

HvJEU 12 november 2019, *Organisation juive européenne en Vignoble Psagot Ltd tegen Ministre de l'Économie et des Finances* (ECLI:EU:C:2019:954).

115

Article 1:32 of the General Customs Act.

116

Zie artikel 8, derde lid, van de Instellingswet Adviescollege toetsing regeldruk.

117

Zie Draaiboek voor de regelgeving, nr. 16 (Internetconsultatie).

118

Kamerstukken II 2024/25, 21501-02, nr. 3236 en *Kamerstukken II* 2025/26, 36 800 V, nr. 27.

119

Parliamentary Documents II 2025/26, 23 432, No. 619.

120

Zie Kamerstukken II 1999/2000, 25 900, nr. 87b en Kamerstukken II 2012/13, 33 400 XV, nr. 7 voor de toetsingskaders die zijn gehanteerd om tot deze conclusie te komen.

121

See, for example eeas.europa.eu/sites/default/files/documents/2024/EEAS_Common_Messages_for_EU_citizens_and_businesses.pdf . .

122

Kamerstukken II¸2024/25, 21501-02, nr. 3216, p. 5.

123

Parliamentary Documents II, 2025/26, 21501, No 3253, p. 41.

124

See, for example https://nos.nl/article/2581956-cabinet-so-fast-possible-ban-on-import-from-illegal-settlements-israel ; https://www.telegraaf.nl/politik/nederland-gaan-handelsboycott-imposing-for-products-out-settlements-in-palestinian-areas-stripe-in-the-sand-drawing/89572146.html ; and https://www.telegraaf.nl/binnenland/nederland-boycott-products-from-israelische-settles-but-it-touches-mainly-palestines/89588340.html

125

In accordance with the policy on fixed change moments (Instruction 4.17, paragraph 5, part b, of the regulatory instructions). Also in the transposition of sanctions decisions and implementation of sanctions regulations on the basis of the common foreign and EU security policy becomes for the fastest possible moment of entry into force elected (in those cases the day after publication in the Official Gazette).

126

Designation 4.17, paragraph 4, of the Regulations.

127

See Commission consolidated FAQs on the implementation of Council Regulation No 833/2014 and Council Regulation No 269/2014, p. 185, available via: https://finance.ec.europa.eu/document/download/66e8fd7d-8057-4b9bb-96c2-5e54bf573cd1_en?filename=faqs-sanctions-russia-consolidated_en.pdf . .

128

As in Chapter 2, Section 1 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the Customs Code of the Union (OJ 2013, L 269).

129

See taxation-customs.ec.europa.eu/document/download/77e0765a-b3fd-4c7a-9766-400f3f3d2680_en? filename=EU-Israel Technical Arrangement of 2005.pdf . .

130

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

131

See Notice to importers, Imports from Israel into the EU (OJ 2012/C 232/03), available via: https://eur-lex.europa.eu/legal-content/NL/TXT/HTML/?uri=CELEX:52012XC0803(02)&from=PL . .

132

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

133

Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and conformity of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ 2019, L 169).

134

See https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en . .

135

As referred to in Section 9A of Title 1 of Book 7 of the Civil Code.

136

See also paragraphs 1.6 and 5.2.1 of the general part of this explanatory memorandum.

137

Idem. In this definition in this sanctions decision, the definition differs from the definition of «intermediation services» in EU sanctions regulations, but in which it is the provision of technical and financial services as such are prohibited and it becomes negotiated on or arrange transactions on technical and financial services, including the definition of «intermediation services» brought.

138

139

Goods for which preference is claimed shall be subject to the Association Agreement EU-Israel the obligation to declare that the goods do not come from the wrongful settlements in the territories occupied by Israel.

140

Pursuant to Article 1:32 of the General Customs Act, the retention period is seven year.

141

Article 13 of the Sanctions Act 1977 and Article 3 of the Economic Crimes Act.

142

Idem.

143

Idem.

144

See, for example, Article 12 of Council Regulation (EU) 833/2014 of 31 July 2014 on restrictive measures in response to Russia's actions destabilising the situation in Ukraine (OJ 2014 L 229) and Article 11 of Regulation (EU) Council 2022/2309 of 25 November 2022 concerning restrictive measures in light of the situation in Haiti (OJ 2022, L 307).

145

Idem.

146

Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I) (OJ 2008 L 177, p. 6, with correction in OJ 2009, L 309, p. 87).

147

See judgment of 17 October 2013, United Antwerp Maritime Agencies (Unamar) NV, C-184/12, EU:C:2013:663, paragraph 49.

148

As can be seen from recital 37 to the Rome I Regulation. See also judgment of 18 October 2016, Republijk Griechenland, C-135/15, EU:C:2016:774, paragraph 44, which states article 9 of the Rome I Regulation must be interpreted strictly.

149

See judgment of 17 October 2013, United Antwerp Maritime Agencies (Unamar) NV, C-184/12, EU:C:2013:663, points 46 and 48, which state that provisions of «particularly mandatory law» within the meaning of Article 9 of the Rome I Regulation in accordance with the Must be Union law.

150

In accordance with Notice 5.72 of the Regulatory Directions.