



STATUTORY INSTRUMENTS.

S.I. No. 1 of 2026

EUROPEAN UNION (RESTRICTIVE MEASURES CONCERNING IRAQ)
REGULATIONS 2026

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I, SIMON HARRIS, Minister for Finance in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving full effect to Council Regulation (EC) No. 1210/2003 of 7 July 2003¹, as amended, hereby make the following regulations:

1. These Regulations may be cited as the European Union (Restrictive Measures concerning Iraq) Regulations 2026.

2. (1) In these Regulations -

“Council Regulation” means Council Regulation (EC) No. 1210/2003 of 7 July 2003¹ as amended by the European acts specified in Schedule 1;

“European act” means an act adopted by an institution of the European Union or an institution of the European Communities.

(2) A word or expression which is used in these Regulations and which is also used in the Council Regulation has, unless the context otherwise requires, the same meaning in these Regulations as it has in the Council Regulation.

3. (1) A person who contravenes a provision of the Council Regulation specified in Schedule 2 shall be guilty of an offence.

(2) A person who contravenes a condition of an authorisation granted under a provision of the Council Regulation shall be guilty of an offence.

4. A person who is guilty of an offence under Regulation 3 shall be liable -

- (a) on summary conviction, to a class A fine or to imprisonment for a term not exceeding 12 months or both, or
- (b) on conviction on indictment, to a fine not exceeding €500,000 or to imprisonment for a term not exceeding 3 years or both.

5. A competent authority in the State, following such consultation as it considers necessary with other competent authorities, for the purposes of the administration and enforcement of the Council Regulation or these Regulations, may give in writing such directions to a person as it sees fit.

¹ OJ No. L 169, 8.7.2003, p. 6

6. A person who fails to comply with a direction given under Regulation 5 within the time specified in the direction shall be guilty of an offence and shall be liable on summary conviction to a class A fine or to imprisonment for a term not exceeding 6 months or both.

7. Where an offence under these Regulations is committed by a body corporate and is proved to have been so committed with the consent or connivance of or to be attributable to any neglect on the part of any person, being a director, manager, secretary or other officer of the body corporate, or a person who was purporting to act in such capacity, that person shall, as well as the body corporate, be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

8. (1) Proceedings for an offence under these Regulations in relation to an act committed outside the State may be taken in any place in the State and the offence may for all incidental purposes be treated as having been committed in that place.

(2) Where a person is charged with an offence referred to in paragraph (1), no further proceedings in the matter (other than any remand in custody or on bail) may be taken except by or with the consent of the Director of Public Prosecutions.

(3) In proceedings for an offence referred to in paragraph (1) -

- (a) a certificate purporting to be signed by an officer of the Minister of Foreign Affairs and Trade and stating that a passport was issued by that Minister to a person on a specified date, and
- (b) a certificate that is signed by an officer of the Minister for Justice and stating that, to the best of the officer's knowledge and belief, the person has not ceased to be an Irish citizen,

is evidence that the person was an Irish citizen on the date on which the offence is alleged to have been committed, and is taken to have been signed by the person purporting to have signed it, unless the contrary is shown.

(4) A person who has been acquitted or convicted of an offence in a place outside the State shall not be proceeded against for an offence under these Regulations in relation to an act committed outside the State consisting of the conduct, or substantially the same conduct, that constituted the offence of which the person has been acquitted or convicted.

9. The European Union (Restrictive Measures concerning Iraq) Regulations 2025 (S.I. No. 397 of 2025) are revoked.

Schedule 1
European Acts amending Council Regulation

1. Council Regulation (EC) No. 1799/2003 of 13 October 2003²
2. Commission Regulation (EC) No 2119/2003 of 2 December 2003³
3. Commission Regulation (EC) No 2204/2003 of 17 December 2003⁴
4. Commission Regulation (EC) No 924/2004 of 29 April 2004⁵
5. Commission Regulation (EC) No 979/2004 of 14 May 2004⁶
6. Commission Regulation (EC) No 1086/2004 of 9 June 2004⁷
7. Council Regulation (EC) No 1412/2004 of 3 August 2004⁸
8. Commission Regulation (EC) No 1566/2004 of 31 August 2004⁹
9. Commission Regulation (EC) No 1087/2005 of 8 July 2005¹⁰
10. Commission Regulation (EC) No 1286/2005 of 3 August 2005¹¹
11. Commission Regulation (EC) No 1450/2005 of 5 September 2005¹²
12. Commission Regulation (EC) No 785/2006 of 23 May 2006¹³
13. Council Regulation (EC) No 1791/2006 of 20 November 2006¹⁴
14. Council Regulation (EC) No 195/2008 of 3 March 2008¹⁵
15. Council Regulation (EC) No 175/2009 of 5 March 2009¹⁶
16. Council Regulation (EU) No 168/2010 of 1 March 2010¹⁷
17. Council Regulation (EU) No 131/2011 of 14 February 2011¹⁸
18. Commission Implementing Regulation (EU) No 88/2012 of 1 February 2012¹⁹
19. Council Regulation (EU) No 85/2013 of 31 January 2013²⁰

² OJ No. L 264, 15.10.2003, p. 12

³ OJ No. L 318, 3.12.2003, p. 9

⁴ OJ No. L 330, 18.12.2003, p. 7

⁵ OJ No. L 163, 30.4.2004, p. 100

⁶ OJ No. L 180, 15.5.2004, p. 9

⁷ OJ No. L 207, 10.6.2004, p. 10

⁸ OJ No. L 257, 4.8.2004, p. 1

⁹ OJ No. L 285, 4.9.2004, p. 6

¹⁰ OJ No. L 177, 9.7.2005, p. 32

¹¹ OJ No. L 203, 4.8.2005, p. 17

¹² OJ No. L 230, 7.9.2005, p. 7

¹³ OJ No. L 138, 25.5.2006, p. 7

¹⁴ OJ No. L 363, 20.12.2006, p. 1

¹⁵ OJ No. L 59, 4.3.2008, p. 1

¹⁶ OJ No. L 62, 6.3.2009, p. 1

¹⁷ OJ No. L 51, 2.3.2010, p. 1

¹⁸ OJ No. L 41, 15.2.2011, p. 1

¹⁹ OJ No. L 30, 2.2.2012, p. 11

²⁰ OJ No. L 32, 1.2.2013, p. 1

20. Council Regulation (EU) No 517/2013 of 13 May 2013²¹
21. Council Regulation (EU) No 791/2014 of 22 July 2014²²
22. Commission Implementing Regulation (EU) 2016/1398 of 19 August 2016²³
23. Commission Implementing Regulation (EU) 2016/1453 of 5 September 2016²⁴
24. Commission Implementing Regulation (EU) 2016/1642 of 12 September 2016²⁵
25. Commission Implementing Regulation (EU) 2016/1695 of 21 September 2016²⁶
26. Commission Implementing Regulation (EU) 2016/2363 of 21 December 2016²⁷
27. Commission Implementing Regulation (EU) 2017/44 of 10 January 2017²⁸
28. Commission Implementing Regulation (EU) 2017/184 of 1 February 2017²⁹
29. Commission Implementing Regulation (EU) 2017/441 of 13 March 2017³⁰
30. Commission Implementing Regulation (EU) 2017/2217 of 1 December 2017³¹
31. Commission Implementing Regulation (EU) 2018/875 of 15 June 2018³²
32. Commission Implementing Regulation (EU) 2018/979 of 11 July 2018³³
33. Commission Implementing Regulation (EU) 2018/1025 of 19 July 2018³⁴
34. Commission Implementing Regulation (EU) 2018/1066 of 27 July 2018³⁵
35. Commission Implementing Regulation (EU) 2018/1124 of 10 August 2018³⁶
36. Commission Implementing Regulation (EU) 2018/1218 of 6 September 2018³⁷

²¹ OJ No. L 158, 10.6.2013, p. 1

²² OJ No. L 217, 23.7.2014, p. 5

²³ OJ No. L 227, 20.8.2016, p. 1

²⁴ OJ No. L 238, 6.9.2016, p. 1

²⁵ OJ No. L 244, 13.9.2014, p. 9

²⁶ OJ No. L 256, 22.9.2016, p. 1

²⁷ OJ No. L 350, 22.12.2016, p. 20

²⁸ OJ No. L 6, 11.1.2017, p. 36

²⁹ OJ No. L 29, 3.2.2017, p. 19

³⁰ OJ No. L 67, 14.3.2017, p. 78

³¹ OJ No. L 318, 2.12.2017, p. 23

³² OJ No. L 154, 18.6.2018, p. 1

³³ OJ No. L 176, 12.7.2018, p. 7

³⁴ OJ No. L 184, 20.7.2018, p. 1

³⁵ OJ No. L 192, 30.7.2018, p. 34

³⁶ OJ No. L 204, 13.8.2018, p. 46

³⁷ OJ No. L 226, 7.9.2018, p. 3

37. Commission Implementing Regulation (EU) 2018/1286 of 24 September 2018³⁸
38. Commission Implementing Regulation (EU) 2018/1302 of 27 September 2018³⁹
39. Commission Implementing Regulation (EU) 2018/1476 of 3 October 2018⁴⁰
40. Commission Implementing Regulation (EU) 2018/1483 of 4 October 2018⁴¹
41. Commission Implementing Regulation (EU) 2018/1661 of 7 November 2018⁴²
42. Commission Implementing Regulation (EU) 2018/1781 of 16 November 2018⁴³
43. Commission Implementing Regulation (EU) 2019/23 of 7 January 2019⁴⁴
44. Commission Implementing Regulation (EU) 2019/51 of 11 January 2019⁴⁵
45. Commission Implementing Regulation (EU) 2019/162 of 1 February 2019⁴⁶
46. Commission Implementing Regulation (EU) 2019/432 of 18 March 2019⁴⁷
47. Commission Implementing Regulation (EU) 2019/567 of 9 April 2019⁴⁸
48. Commission Implementing Regulation (EU) 2019/596 of 11 April 2019⁴⁹
49. Commission Implementing Regulation (EU) 2019/808 of 20 May 2019⁵⁰
50. Commission Implementing Regulation (EU) 2019/1103 of 27 June 2019⁵¹
51. Commission Implementing Regulation (EU) 2019/1141 of 3 July 2019⁵²
52. Commission Implementing Regulation (EU) 2019/1163 of 5 July 2019⁵³
53. Commission Implementing Regulation (EU) 2019/1853 of 5 November 2019⁵⁴

³⁸ OJ No. L 240, 25.9.2018, p. 8

³⁹ OJ No. L 244, 28.9.2018, p. 79

⁴⁰ OJ No. L 249, 3.10.2018, p. 1

⁴¹ OJ No. L 251, 4.10.2018, p. 22

⁴² OJ No. L 278, 8.11.2018, p. 16

⁴³ OJ No. L 292, 19.11.2018, p. 2

⁴⁴ OJ No. L 5, 8.1.2019, p. 1

⁴⁵ OJ No. L 10, 14.1.2019, p. 60

⁴⁶ OJ No. L 32, 4.2.2019, p. 1

⁴⁷ OJ No. L 75, 19.3.2019, p. 70

⁴⁸ OJ No. L 99, 10.4.2019, p. 36

⁴⁹ OJ No. L 103, 12.4.2019, p. 24

⁵⁰ OJ No. L 133, 21.5.2019, p. 8

⁵¹ OJ No. L 175, 28.6.2019, p. 31

⁵² OJ No. L 180, 4.7.2019, p. 20

⁵³ OJ No. L 182, 8.7.2019, p.33

⁵⁴ OJ No. L 285, 6.11.2019, p.7

- 54. Commission Implementing Regulation (EU) 2020/37 of 16 January 2020⁵⁵
- 55. Commission Implementing Regulation (EU) 2020/2003 of 7 December 2020⁵⁶
- 56. Commission Implementing Regulation (EU) 2020/2197 of 21 December 2020⁵⁷
- 57. Commission Implementing Regulation (EU) 2021/53 of 22 January 2021⁵⁸
- 58. Commission Implementing Regulation (EU) 2021/131 of 3 February 2021⁵⁹
- 59. Commission Implementing Regulation (EU) 2021/655 of 21 April 2021⁶⁰
- 60. Commission Implementing Regulation (EU) 2021/1111 of 6 July 2021⁶¹
- 61. Commission Implementing Regulation (EU) 2021/1472 of 13 September 2021⁶²
- 62. Commission Implementing Regulation (EU) 2021/1715 of 24 September 2021⁶³
- 63. Commission Implementing Regulation (EU) 2021/2203 of 10 December 2021⁶⁴
- 64. Commission Implementing Regulation (EU) 2022/401 of 8 March 2022⁶⁵
- 65. Commission Implementing Regulation (EU) 2022/595 of 11 April 2022⁶⁶
- 66. Commission Implementing Regulation (EU) 2022/665 of 21 April 2022⁶⁷
- 67. Commission Implementing Regulation (EU) 2022/815 of 23 May 2022⁶⁸
- 68. Commission Implementing Regulation (EU) 2022/1464 of 2 September 2022⁶⁹
- 69. Council Regulation (EU) 2023/331 of 14 February 2023⁷⁰
- 70. Commission Implementing Regulation (EU) 2023/580 of 14 March 2023⁷¹
- 71. Commission Implementing Regulation (EU) 2023/723 of 30 March 2023⁷²

⁵⁵ OJ No. L 13, 17.1.2020, p.13

⁵⁶ OJ No. L 412, 8.12.2020, p. 29

⁵⁷ OJ No. L 434, 23.12.2020, p. 50

⁵⁸ OJ No. L 23, 25.1.2021, p. 16

⁵⁹ OJ No. L 40, 4.2.2021, p. 21

⁶⁰ OJ No. L 137, 22.4.2021, p. 10

⁶¹ OJ No. L 239, 7.7.2021, p. 22

⁶² OJ No. L 324, 14.9.2021, p. 1

⁶³ OJ No. L 342, 27.9.2021, p. 43

⁶⁴ OJ No. L 446, 14.12.2021, p. 32

⁶⁵ OJ No. L 83, 10.3.2022, p. 4

⁶⁶ OJ No L 114, 12.4.2022, p.60

⁶⁷ OJ No. L 121, 22.4.2022, p. 33

⁶⁸ OJ No. L 146, 25.5.2022, p. 9

⁶⁹ OJ No. L 231, 6.9.2022, p. 22

⁷⁰ OJ No. L 47, 15.2.2023, p. 1

⁷¹ OJ No. L 76, 15.3.2023, p. 3

⁷² OJ No. L 94, 3.4.2023, p. 20

72. Commission Implementing Regulation (EU) 2023/2185 of 11 October 2023⁷³
73. Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024⁷⁴
74. Commission Implementing Regulation (EU) 2025/1751 of 12 August 2025⁷⁵
75. Commission Implementing Regulation (EU) 2025/2656 of 19 December 2025⁷⁶

Schedule 2
Contravention of Provision of Council Regulation

Article 3(1)

Article 4

Article 5(1)

Article 7

Article 8(1)

L.S.

GIVEN under my Official Seal,
6 January, 2026.

SIMON HARRIS,
Minister for Finance.

⁷³ OJ L, 2023/2185, 12.10.2023

⁷⁴ OJ L, 2024/2465, 12.9.2024

⁷⁵ OJ L, 2025/1751, 13.8.2025

⁷⁶ OJ L, 2025/2656, 23.12.2025

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations provide for the enforcement of restrictive measures contained in Council Regulation (EU) No. 1210/2003 of 7 July 2003, as amended, regarding restrictive measures concerning Iraq.

The Regulations provide that competent authorities of the State may issue directions for the purpose of giving full effect to the sanctions.

The Regulations create offences for breach of the Council Regulation or for failure to comply with the directions of competent authorities of the State with regard to implementation of the sanctions and provides for appropriate penalties.

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