



STATUTORY INSTRUMENTS.

**S.I. No. 10 of 2026**



EUROPEAN UNION (RESTRICTIVE MEASURES CONCERNING  
GUATEMALA) 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 (EU) 2024/287 of 12 January 2024<sup>1</sup> as amended, hereby make the following regulations:

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

2. (1) In these Regulations –

“Council Regulation” means Council Regulation (EU) 2024/287 of 12 January 2024<sup>1</sup> 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 Regulations has, unless the context otherwise requires, the same meaning in these Regulations as it has in the Council Regulations.

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 Regulations 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 Regulations or these Regulations, may give in writing such directions to a person as it sees fit.

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

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<sup>1</sup> OJ L, 2024/287, 15.01.2024

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 Guatemala) Regulations 2025 (S.I. No. 255 of 2025) are revoked.

**Schedule 1**  
**European acts amending Council Regulation**

1. Council Implementing Regulation (EU) 2024/455 of 2 February 2024<sup>2</sup>
2. Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024<sup>3</sup>
3. Council Implementing Regulation (EU) 2025/1198 of 12 June 2025<sup>4</sup>
4. Council Implementing Regulation (EU) 2026/87 of 9 January 2026<sup>5</sup>

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<sup>2</sup> OJ L, 2024/455, 2.2.2024

<sup>3</sup> OJ L, 2024/2465, 12.9.2024

<sup>4</sup> OJ L, 2025/1198, 12.6.2025

<sup>5</sup> OJ L, 2026/87, 12.1.2026

**Schedule 2**  
**Contravention of Provision of Council Regulation**

Article 2 (1) or (2)

Article 7 (1)

Article 8 (1)

Article 9 (1) or (2)

Article 11 (1)



GIVEN under my Official Seal,  
16 January, 2026.

SIMON HARRIS,  
Minister for Finance.

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