



STATUTORY INSTRUMENTS.

S.I. No. 101 of 2026



EUROPEAN UNION (RESTRICTIVE MEASURES AGAINST CYBER-
ATTACKS THREATENING THE UNION OR ITS MEMBER STATES)
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) 2019/796 of 17 May 2019¹, as amended, hereby make the following regulations:

1. These Regulations may be cited as the European Union (Restrictive Measures against Cyber-attacks threatening the Union or its Member States) Regulations 2026.

2. (1) In these Regulations -

“Council Regulation” means Council Regulation (EU) 2019/796 of 17 May 2019¹ 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 129I, 17.05.2019, p.1

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 Department of Foreign Affairs and Trade and stating that a passport was issued by that Department 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 against Cyber-attacks threatening the Union or its Member States) Regulations 2025 (S.I. No. 196 of 2025) are revoked.

Schedule 1
Council Regulation

1. Council Implementing Regulation (EU) 2020/1125 of 30 July 2020²
2. Council Implementing Regulation (EU) 2020/1536 of 22 October 2020³
3. Council Implementing Regulation (EU) 2020/1744 of 20 November 2020⁴
4. Commission Implementing Regulation (EU) 2022/595 of 11 April 2022⁵
5. Council Regulation (EU) 2023/2694 of 27 November 2023⁶
6. Council Implementing Regulation (EU) 2024/1390 of 17 May 2024⁷
7. Council Implementing Regulation (EU) 2024/1778 of 24 June 2024⁸
8. Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024⁹
9. Council Implementing Regulation (EU) 2025/173 of 27 January 2025¹⁰
10. Council Implementing Regulation (EU) 2025/886 of 12 May 2025¹¹
11. Council Implementing Regulation (EU) 2026/589 of 16 March 2026¹²

² OJ No. L 246, 30.7.2020, p. 4

³ OJ No. L 351I, 22.10.2020, p. 1

⁴ OJ No. L 393, 23.11.2020, p. 1

⁵ OJ No. L 114, 12.04.2022, p.60

⁶ OJ L, 2023/2694, 28.11.2023

⁷ OJ L, 2024/1390, 17.5.2024

⁸ OJ L, 2024/1778, 24.6.2024

⁹ OJ L, 2024/2465, 12.9.2024

¹⁰ OJ L, 2025/173, 27.1.2025

¹¹ OJ L, 2025/886, 13.5.2025

¹² OJ L, 2026/589, 16.3.2026

Schedule 2
Contravention of Provision of Council Regulation

Article 3 (1) and (2)

Article 7 (1)

Article 8 (1)

Article 9

Article 11 (1)



GIVEN under my Official Seal,
23 March, 2026.

SIMON HARRIS,
Minister for Finance.

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) 2019/796 of 17 May 2019 regarding Restrictive Measures against Cyber-attacks threatening the Union or its Member States.

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 Regulations 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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