



STATUTORY INSTRUMENTS.

S.I. No. 108 of 2026



EUROPEAN UNION (RESTRICTIVE MEASURES CONCERNING IRAN)
(HUMAN RIGHTS) (NO. 2) REGULATIONS 2026

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(HUMAN RIGHTS) (NO. 2) REGULATIONS 2026

I, PETER BURKE, Minister for Enterprise, Tourism and Employment, 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) No 359/2011 of 12 April 2011¹, as amended, hereby make the following regulations:

1. These Regulations may be cited as the European Union (Restrictive Measures concerning Iran) (Human Rights) (No. 2) Regulations 2026.

2. (1) In these Regulations -

“Council Regulation” means Council Regulation (EU) No 359/2011 of 12 April 2011¹ 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. A person who contravenes a provision of the Council Regulation specified in Part 1 of Schedule 2 shall be guilty of an offence.

4. Notwithstanding Regulation 3, a person who has received an authorisation under a provision of the Council Regulation specified in Part 2 of Schedule 2 may, subject to compliance with the terms and conditions of such authorisation, do such of the things as are so authorised.

5. 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.

6. A competent authority in the State, following such consultation as it considers necessary with other competent authorities, for the purposes of the

¹ OJ L 100, 14.4.2011, p.1-11

administration and enforcement of the Council Regulation or these Regulations, may give in writing such directions to a person as it sees fit.

7. A person who fails to comply with a direction given under Regulation 6 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.

8. 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.

9. (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, Home Affairs and Migration 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.

10. The European Union (Restrictive Measures concerning Iran) (Human Rights) Regulations 2025 (S.I. No. 44 of 2026) are revoked.

Schedule 1

Council Regulation

1. Council Implementing Regulation (EU) No 1002/2011 of 10 October 2011²
2. Council Regulation (EU) No 264/2012 of 23 March 2012³
3. Council Regulation (EU) 1245/2012 of 20 December 2012⁴
4. Council Implementing Regulation (EU) 206/2013 of 11 March 2013⁵
5. Council Regulation (EU) No 517/2013 of 13 May 2013⁶
6. Council Implementing Regulation (EU) No 371/2014 of 10 April 2014⁷
7. Council Implementing Regulation (EU) 2015/548 of 7 April 2015⁸
8. Council Implementing Regulation (EU) 2016/556 of 11 April 2016⁹
9. Council Implementing Regulation (EU) 2017/685 of 11 April 2017¹⁰
10. Council Implementing Regulation (EU) 2018/565 of 12 April 2018¹¹
11. Council Implementing Regulation (EU) 2019/560 of 8 April 2019¹²
12. Commission Implementing Regulation (EU) 2019/1163 of 5 July 2019¹³
13. Council Implementing Regulation (EU) 2020/510 of 7 April 2020¹⁴
14. Council Implementing Regulation (EU) 2021/584 of 12 April 2021¹⁵
15. Council Implementing Regulation (EU) 2021/587 of 12 April 2021¹⁶
16. Council Implementing Regulation (EU) 2022/592 of 11 April 2022¹⁷
17. Commission Implementing Regulation (EU) 2022/595 of 11 April 2022¹⁸
18. Council Implementing Regulation (EU) 2022/1955 of 17 October 2022¹⁹
19. Council Implementing Regulation (EU) 2022/2230 of 14 November 2022²⁰

² OJ L 267, 12.10.2011, p.1

³ OJ L 87, 24.03.2012, p.26

⁴ OJ L 352, 21.12.2012, p.15

⁵ OJ L 68, 12.03.2013, p.9

⁶ OJ L 158, 10.06.2013, p.1

⁷ OJ L 109, 12.04.2014, p.9

⁸ OJ L 92, 08.04.2015, p.1

⁹ OJ L 96, 12.04.2016, p.3

¹⁰ OJ L 99, 12.04.2017, p.10

¹¹ OJ L 95, 13.04.2018, p.1

¹² OJ L 98, 09.04.2019, p.1

¹³ OJ L 182, 08.07.2019, p. 33

¹⁴ OJ L 113, 08.04.2020, p.1

¹⁵ OJ L 124 I, 12.04.2021, p.1

¹⁶ OJ L 125, 13.04.2021, p.1

¹⁷ OJ L 114, 12.04.2022, p.37

¹⁸ OJ L 114, 12.04.2022, p.60

¹⁹ OJ L 269 I, 17.10.2022, p.1

²⁰ OJ L 293 I, 14.11.2022, p.13

20. Council Implementing Regulation (EU) 2022/2231 of 14 November 2022²¹
21. Council Implementing Regulation (EU) 2022/2428 of 12 December 2022²²
22. Council Implementing Regulation (EU) 2023/152 of 23 January 2023²³
23. Council Implementing Regulation (EU) 2023/379 of 20 February 2023²⁴
24. Council Implementing Regulation (EU) 2023/645 of 20 March 2023²⁵
25. Council Implementing Regulation (EU) 2023/721 of 31 March 2023²⁶
26. Council Implementing Regulation (EU) 2023/846 of 24 April 2023²⁷
27. Council Implementing Regulation (EU) 2023/986 of 22 May 2023²⁸
28. Council Implementing Regulation (EU) 2023/1298 of 26 June 2023²⁹
29. Council Implementing Regulation (EU) 2023/1779 of 15 September 2023³⁰
30. Council Implementing Regulation (EU) 2024/1033 of 4 April 2024³¹
31. Council Regulation (EU) 2024/1796 of 24 June 2024³²
32. Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024³³
33. Council Implementing Regulation (EU) 2025/689 of 4 April 2025³⁴
34. Council Implementing Regulation (EU) 2025/776 of 14 April 2025³⁵
35. Council Implementing Regulation (EU) 2026/267 of 29 January 2026³⁶
36. Council Implementing Regulation (EU) 2026/648 of 16 March 2026³⁷

²¹ OJ L 293 I, 14.11.2022, p.16

²² OJ L 318 I, 12.12.2022, p.1

²³ OJ L 20 I, 23.01.2023, p.1

²⁴ OJ L 51 I, 20.02.2023, p.13

²⁵ OJ L 80 I, 20.03.2023, p.1

²⁶ OJ L 94, 03.04.2023, p.10

²⁷ OJ L 109 I, 24.04.2023, p.15

²⁸ OJ L 134 I, 22.05.2023, p.1

²⁹ OJ L 160 I, 26.06.2023, p.1

³⁰ OJ L 228 I, 15.09.2023, p.1

³¹ OJ L 2024/1033, 05.04.2024, p.1

³² OJ L 2024/1796, 25.06.2024, p.1

³³ OJ L 2024/2465, 12.09.2024, p.1

³⁴ OJ L 2025/689, 07.04.2025, p.1

³⁵ OJ L 2025/776, 14.04.2025, p.1

³⁶ OJ L 2026/267, 29.01.2026, p.1

³⁷ OJ L 2026/648, 16.03.2026, p.1

Schedule 2

Part 1

Provision of Council Regulation

Article 1a (1)

Article 1b (1)

Article 1c (1)

Article 2

Article 9 (1)

Part 2

Provision of Council Regulation

Article 1a (2)

Article 4 (1)

Article 5 (1)

Article 7

Article 7a (2)

Article 7a (3)



GIVEN under my Official Seal,
24 March, 2026.

PETER BURKE,
Minister for Enterprise, Tourism and Employment.

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