



STATUTORY INSTRUMENTS.

S.I. No. 163 of 2026



EUROPEAN UNION (RESTRICTIVE MEASURES CONCERNING IRAN)
REGULATIONS 2026

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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 267/2012 of 23 March 2012¹, as amended, hereby make the following regulations:

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

2. (1) In these Regulations -

“Council Regulation” means Council Regulation (EU) No 267/2012 of 23 March 2012¹ 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 to 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 to 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 88, 24.3.2012, p.1

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 to 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 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) (No.2) Regulations 2025 (S.I. No. 487 of 2025) are revoked.

Schedule 1

Council Regulation

1. Council Implementing Regulation (EU) No 350/2012 of 23 April 2012²
2. Council Regulation (EU) No 708/2012 of 2 August 2012³
3. Council Implementing Regulation (EU) No 709/2012 of 2 August 2012⁴
4. Council Implementing Regulation (EU) No 945/2012 of 15 October 2012⁵
5. Council Implementing Regulation (EU) No 1016/2012 of 6 November 2012⁶
6. Council Regulation (EU) No 1067/2012 of 14 November 2012⁷
7. Council Regulation (EU) No 1263/2012 of 21 December 2012⁸
8. Council Implementing Regulation (EU) No 1264/2012 of 21 December 2012⁹
9. Council Implementing Regulation (EU) No 522/2013 of 6 June 2013¹⁰
10. Council Regulation (EU) No 517/2013 of 13 May 2013¹¹
11. Council Regulation (EU) No 971/2013 of 10 October 2013¹²
12. Council Implementing Regulation (EU) No 1154/2013 of 15 November 2013¹³
13. Council Implementing Regulation (EU) No 1203/2013 of 26 November 2013¹⁴
14. Council Implementing Regulation (EU) No 1361/2013 of 17 December 2013¹⁵
15. Council Regulation (EU) No 42/2014 of 20 January 2014¹⁶
16. Council Implementing Regulation (EU) No 397/2014 of 16 April 2014¹⁷
17. Council Implementing Regulation (EU) No 1202/2014 of 7 November 2014¹⁸

² OJ L 110, 24.4.2012, p.17

³ OJ L 208, 3.8.2012, p.1

⁴ OJ L 208, 3.8.2012, p.2

⁵ OJ L 282, 16.10.2012, p.16

⁶ OJ L 307, 7.11.2012, p.5

⁷ OJ L 318, 15.11.2012, p.1

⁸ OJ L 356, 22.12.2012, p.34

⁹ OJ L 356, 22.12.2012, p.55

¹⁰ OJ L 156, 8.6.2013, p.3

¹¹ OJ L 158, 10.6.2013, p.1

¹² OJ L 272, 12.10.2013, p.1

¹³ OJ L 306, 16.11.2013, p.3

¹⁴ OJ L 316, 27.11.2013, p.1

¹⁵ OJ L 343, 19.12.2013, p.7

¹⁶ OJ L 15, 20.1.2014, p.18

¹⁷ OJ L 119, 23.4.2014, p.1

¹⁸ OJ L 325, 8.11.2014, p.3

18. Council Regulation (EU) 2015/229 of 12 February 2015¹⁹
19. Council Implementing Regulation (EU) 2015/230 of 12 February 2015²⁰
20. Council Implementing Regulation (EU) 2015/549 of 7 April 2015²¹
21. Council Implementing Regulation (EU) 2015/1001 of 25 June 2015²²
22. Council Regulation (EU) 2015/1327 of 31 July 2015²³
23. Council Regulation (EU) 2015/1328 of 31 July 2015²⁴
24. Council Regulation (EU) 2015/1861 of 18 October 2015²⁵
25. Council Implementing Regulation (EU) 2015/1862 of 18 October 2015²⁶
26. Council Implementing Regulation (EU) 2015/2204 of 30 November 2015²⁷
27. Council Regulation (EU) 2016/31 of 14 January 2016²⁸
28. Council Implementing Regulation (EU) 2016/74 of 22 January 2016²⁹
29. Council Implementing Regulation (EU) 2016/603 of 18 April 2016³⁰
30. Commission Implementing Regulation (EU) 2016/1375 of 29 July 2016³¹
31. Council Implementing Regulation (EU) 2017/77 of 16 January 2017³²
32. Council Regulation (EU) 2017/964 of 8 June 2017³³
33. Council Implementing Regulation (EU) 2017/1124 of 23 June 2017³⁴
34. Council Implementing Regulation (EU) 2018/827 of 4 June 2018³⁵
35. Council Implementing Regulation (EU) 2019/855 of 27 May 2019³⁶
36. Commission Implementing Regulation (EU) 2019/1163 of 5 July 2019³⁷
37. Council Implementing Regulation (EU) 2020/847 of 18 June 2020³⁸

¹⁹ OJ L 39, 14.2.2015, p.1

²⁰ OJ L 39, 14.2.2015, p.3

²¹ OJ L 92, 8.4.2015, p.12

²² OJ L 161, 26.6.2015, p.1

²³ OJ L 206, 1.8.2015, p.18

²⁴ OJ L 206, 1.8.2015, p.20

²⁵ OJ L 274, 18.10.2015, p.1

²⁶ OJ L 274, 18.10.2015, p.161

²⁷ OJ L 314, 1.12.2015, p.10

²⁸ OJ L 10, 15.1.2016, p.1

²⁹ OJ L 16, 23.1.2016, p.6

³⁰ OJ L 104, 20.4.2016, p.8

³¹ OJ L 221, 16.8.2016, p.1

³² OJ L 12, 17.1.2017, p.24

³³ OJ L 146, 9.6.2017, p.1

³⁴ OJ L 163, 24.6.2017, p.4

³⁵ OJ L 140, 6.6.2018, p.3

³⁶ OJ L 140, 28.5.2019, p.1

³⁷ OJ L 182, 08.07.2019, p.33

³⁸ OJ L 196, 19.6.2020, p.1

38. Council Implementing Regulation (EU) 2020/1695 of 12 November 2020³⁹
39. Council Implementing Regulation (EU) 2021/1242 of 29 July 2021⁴⁰
40. Commission Implementing Regulation (EU) 2022/595 of 11 April 2022⁴¹
41. Council Implementing Regulation (EU) 2022/1010 of 27 June 2022⁴²
42. Council Regulation (EU) 2023/720 of 31 March 2023⁴³
43. Council Implementing Regulation (EU) 2023/853 of 24 April 2023⁴⁴
44. Council Implementing Regulation (EU) 2023/2121 of 9 October 2023⁴⁵
45. Council Implementing Regulation (EU) 2023/2196 of 16 October 2023⁴⁶
46. Council Implementing Regulation (EU) 2024/2074 of 26 July 2024⁴⁷
47. Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024⁴⁸
48. Council Implementing Regulation (EU) 2025/1559 of 25 July 2025⁴⁹
49. Council Regulation (EU) 2025/1975 of 29 September 2025⁵⁰
50. Council Implementing Regulation (EU) 2025/1980 of 29 September 2025⁵¹
51. Council Implementing Regulation (EU) 2025/1982 of 29 September 2025⁵²
52. Council Implementing Regulation (EU) 2026/775 of 30 March 2026⁵³
53. Council Regulation (EU) 2026/759 of 30 March 2026⁵⁴

³⁹ OJ L 381, 13.11.2020, p.6

⁴⁰ OJ L 272, 30.07.2021, p.4

⁴¹ OJ L 114, 12.04.2022, p.60

⁴² OJ L 170, 28.06.2022, p.17

⁴³ OJ L 94, 03.04.2023, p.1

⁴⁴ OJ L 110, 25.04.2023, p.25

⁴⁵ OJ L 2023/2121, 10.10.2023, p.1

⁴⁶ OJ L 2023/2196, 17.10.2023, p.1

⁴⁷ OJ L 2024/2074, 29.07.2024, p.1

⁴⁸ OJ L 2024/2465, 12.09.2024, p.1

⁴⁹ OJ L, 2025/1559, 28.07.2025, p.1

⁵⁰ OJ L 2025/1975, 29.09.2025, p.1

⁵¹ OJ L 2025/1980, 29.09.2025, p.1

⁵² OJ L 2025/1982, 29.09.2025, p.1

⁵³ OJ L 2026/775, 31.03.2026, p.1

⁵⁴ OJ L 2026/759, 31.03.2026, p.1

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GIVEN under my Official Seal,
20 April 2026.

PETER BURKE,
Minister for Enterprise, Tourism and Employment.

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