Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 18/2026**
Subject:	**Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026**
Who should read:	**All those involved in lodging electronic customs declarations**
Related Notification:	**N/A**
Issued by:	**eCustoms Helpdesk**
Queries to:	**Prohibitions and Restrictions Unit** **rcpr@revenue.ie**
Issue Date:	**8 September 2026**

eCustoms Notification 18/2026 outlines the new arrangements for importing goods as a result of the enactment of the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026 https://www.irishstatutebook.ie/eli/2026/act/35/enacted/en/html

Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026

The Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Act 2026 (the Act) will commence on 15 September 2026. From that date, importing goods from certain designated postal codes in the Occupied Palestinian Territory will be prohibited under the Customs Act 2015.

List of designated postal codes - Section 3

Section 3 empowers the Minister for Foreign Affairs and Trade to designate by order certain postal codes in the Occupied Palestinian Territory. These postal codes are also used in the EU to verify eligibility for preferential tariff treatment under an agreement between the European Union and Israel. Such postal codes correspond to settlements in areas brought under Israeli administration since June 1967, including East Jerusalem. Certain postal codes may qualify for exemption from the Act, in accordance with section 6 (see below).

Prohibition of imported goods – Section 5

Section 5 prohibits the importation of goods originating in the designated postal codes.

Any such importation is an offence under section 14 of the Customs Act 2015.

The related enforcement powers of the Customs Act 2015 will apply to goods prohibited for importation under the Act. These powers include, for example, search, seizure and forfeiture of prohibited goods.

This prohibition does not apply to non-commercial goods forming part of a person's personal baggage. However, this exception only applies where such goods are intended for that person's personal consumption or use.

Exemption to the prohibition on importation – Section 6

Section 6 provides for a possible exemption for goods from postal codes partly in the occupied Palestinian territory and partly in Israel. Importers can apply to Revenue for this exemption. Upon receiving an exemption application, Revenue will make enquiries and determine the precise location of origin of the goods. Revenue will then decide whether or not to grant an exemption. Where the goods did not originate in settlements located within the territories brought under Israeli administration since June 1967, the exemption will be granted.

Applications for an exemption under section 6 of the Act may be submitted using the following form

Occupied Palestinian Territories Form

This form should be submitted by email to Revenue Customs Prohibitions and Restrictions Unit at rcpr@revenue.ie

Declarants should make themselves aware of the prohibited postcodes as well as those that may qualify for exemption under the Act and should have relevant proof of origin for the imported goods available for customs for verification.

The list of prohibited locations and the list of postal codes requiring further checks may be found at List of Prohibited Postcodes and Postcodes requiring further checks