WRITTEN SUBMISSION TO THE OIREACHTAS
JOINT COMMITTEE ON FOREIGN AFFAIRS AND TRADE

1. This submission is made jointly by Ireland Israel Alliance ("IIA") and UK Lawyers for Israel ("UKLFI").

2. IIA is a grass roots, non-profit organisation based in Dublin. It seeks to improve relations and understanding between Ireland and Israel for the benefit of both countries' citizens. It engages with supporters and organisations from both secular and religious backgrounds across the political spectrum.

3. UKLFI is an association of lawyers who support Israel and seek the proper application of laws based on accurate factual premises in matters relating to Israel. Its members and supporters include some of the most distinguished lawyers in the UK.

4. IIA previously made a written submission ("the previous IIA submission"), with assistance from UKLFI, to the Oireachtas Select Committee on Foreign Affairs and Trade and Defence on 24 May 2019, regarding the Control of Economic Activity (Occupied Territories) Bill ("the OTB").[1] Much of that submission remains relevant to the Israeli Settlements in the Occupied Palestinian Territory (Prohibition of Importation of Goods) Bill ("the New Bill"). Indeed, looking back on it, we see that a number of things we

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predicted have come to pass. As we showed in that submission, far from helping Palestinians and advancing peace, these Bills would (if enacted) harm Palestinians and distance peace. We respectfully ask the Committee to read that submission and its annexes in their entirety.

5. IIA and UKFLI are ready to assist the Committee with further written and/or oral evidence at the Committee's request. We note that the Committee has so far heard oral evidence from a number of witnesses who favour the New Bill. We invite the Committee to consider whether it might more likely reach accurate conclusions if it heard some views critical of the New Bill.

6. This submission discusses the incompatibility of the New Bill with EU law and the General Agreement on Tariffs and Trade ("the GATT").

EU Law

7. We respectfully submit that the New Bill, as a unilateral Irish measure, is incompatible with the EU's Common Commercial Policy and that the arguments put forward by the government seeking to justify the derogation from exclusive EU competence are erroneous.

The Advisory Opinion of the International Court of Justice (ICJ)

8. The government relies first and foremost on the majority advisory opinion of the International Court of Justice ("the ICJ") of 19 July 2024.[2]

9. This opinion is not binding and is based on inaccurate information.[3] For example, it supposes that *"Israel's measures in East Jerusalem create an inhospitable environment for Palestinians"*.[4] Yet according to a poll carried out by a Palestinian news agency, 93% of Arab residents of East Jerusalem prefer a continuation of Israeli rule of the united city[5] and a survey by Israel's Central Bureau of Statistics found that 86% of Arab residents of Jerusalem are satisfied with their lives.[6] Four of the ICJ's judges dissented from some or all of the conclusions[7] and there is evidence that a number of judges in the majority were biased.[8]

10. In any case, the ICJ's advisory opinion does not alter the fact that it is for the EU to decide on any measures of foreign trade policy to be taken in the light of its advice, as part of the Common Commercial Policy in respect of which the EU has exclusive competence. Even if there had been a failure on the part of the EU bodies to comply with their legal responsibilities, this would not justify unilateral action by Ireland within a field of exclusive EU competence.[9] If Ireland considers that EU institutions are not acting in accordance with international law, it can challenge their conduct in the EU Court of Justice ("the CJEU").

11. Furthermore, the ICJ's majority opinion does not advise that a State must ban, or even may ban, the import of goods originating in particular areas of the West Bank and East Jerusalem, as contemplated by the proposed Bill.[10]

12. The notes published by the government with the proposed Bill[11] evidently refer to paragraph 278 of this opinion, which considers the duty of UN Member States *"to distinguish in their dealings with Israel between the territory of the State of Israel and the Palestinian territory occupied since 1967"*. It is clear from this context and from the reference to the *Namibia* case at the end of this paragraph that "Israel" in this paragraph refers to the State of Israel rather than individuals or private bodies.

13. The government's notes refer specifically to an obligation of UN Member States (according to the ICJ's majority Opinion) *"to abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence in the territory"*. This applies to economic or trade dealings between UN Member States and the State of Israel, not to dealings between private parties. The import into Ireland of goods originating in parts of the West Bank and East Jerusalem would not involve economic or trade dealings between the Irish State and the State of Israel unless the goods were sold by the State of Israel and purchased by the Irish State. By contrast, the proposed Bill would prohibit the sale of goods originating in certain areas by private businesses or individuals to private businesses or individuals. This observation in the ICJ's advice provides no support for the proposed Bill.

14. The government's notes also refer specifically to an obligation of UN Member States (again according to the ICJ's majority opinion) *"to take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory"*. However, the *Namibia* case cited in paragraph 278 does not support the existence of any such obligation and no other basis for it is identified in the opinion.

15. If such an obligation exists, it would be necessary to identify the *"illegal situation created by Israel"* to which this observation refers. It appears from paragraph 261, the heading before paragraph 265, and paragraphs 266-267 of the opinion that the allegedly illegal situation is the State of Israel's presence in the West Bank and Gaza Strip. There is, however, no evidence that the import into Ireland of goods originating in particular areas of the West Bank and East Jerusalem assists in the maintenance of the State of Israel's presence in these areas. The State of Israel's presence may have facilitated the establishment of businesses in the West Bank and the ability of Israelis to work there, but the converse does not follow. Thus the government has not established any justification for the Bill by reference to ICJ's advisory opinion.

16. To the contrary, there is evidence that Israeli businesses in parts of the West Bank currently administered by Israel help to enable the establishment of a viable Palestinian State and hence Palestinian self-determination through their contributions to the Palestinian economy by the employment of many Palestinians in relatively well-paid jobs and their promotion of mutual understanding between their Palestinian and Israeli staff.[12]

Article 24(2) of EU Regulation 2015/478 and Equivalent Provisions

17. It appears that the government is also hoping to rely on the "public policy" exception in Article 24(2) of EU Regulation 2015/478[13] and equivalent provisions in EU Regulations 2015/755 and 2015/936. However, there are multiple reasons why this does not legitimise the breach of the EU's exclusive competence for the Common Commercial Policy:

    (a) Article 24(2) of EU Regulation 2015/478 provides that *"Without prejudice to other Union provisions, this Regulation shall not preclude the adoption or application by Member States of: (a) prohibitions, quantitative restrictions or surveillance measures on grounds of public morality, public policy or public security ...."*. Thus it does not permit measures that breach other rules of EU law.[14] Other relevant rules of EU law include

        (i) Articles 2(1), 3(1)(e) and 207(1) of the Treaty on the Functioning of the EU ("the TFEU"), which specify that the EU has exclusive competence for the common commercial policy and that EU member states may adopt national measures in this field only if so empowered by the EU or for the implementation of EU acts. Article 24(2) of EU Regulation 2015/478 does not constitute "specific authorisation" required to permit a national measure of commercial policy derogating from the EU's exclusive competence according to previous case-law.[15]

        (ii) The prohibitions on quantitative restrictions on imports of goods in free circulation in other EU Member States or the UK under Article 34 of the Treaty on the Functioning of the EU or Article 5(5) of the Protocol on Ireland/Northern Ireland to the Brexit Agreement, respectively.

        (iii) Provisions relating to the EU's external policy, such as Article 215 of the TFEU and Article 24(3) of the Treaty on European Union ("the TEU"), particularly bearing in mind the action already taken by the EU in the EU Commission's adoption of its *Interpretative Notice on indication of origin of goods from the territories occupied by Israel since June 1967*[16] and the decisions of the EU Court of Justice in *Brita*[17] and *Psagot.*[18] The New Bill would unilaterally undermine existing EU rules, according to which imports into the EU of goods originating in areas of the West Bank under Israeli

control are permitted, but are not entitled to preferential tariffs and must not be labelled as originating in Israel.

(b) As derogations from a fundamental principle of the EU, Article 24(2) of EU Regulation 2015/478 and corresponding provisions must be interpreted strictly.[19]

(c) These provisions contemplate and should be limited to measures that are not in the nature of a national commercial policy, since permitting measures of national commercial policy under this proviso would directly contradict the allocation of exclusive competence over commercial policy to the EU.[20]

(d) Although the English text of these and similar provisions uses the term *"public policy"*, the corresponding term in other authentic texts has a narrower and more specific signification, closer to *"public order"* in English.

(e) In line with numerous cases interpreting the same term in Article 45(3) of the TFEU and other provisions of EU law,[21] this ground can only apply where there is a *"genuine and sufficiently serious threat to the requirements of public policy affecting one of the fundamental interests of society"*. It cannot realistically be claimed that the import into Ireland of goods originating in parts of the West Bank qualifies under this test.[22]

The fanciful claim that this test would be satisfied is further contradicted by the lack of any prohibition on the import of goods from Western Sahara and Northern Cyprus, territories under unlawful occupation in which the occupying powers have settled large numbers of their own civilian populations. If the import of goods from such territories genuinely constitutes a serious threat affecting a fundamental interest of society, they would all be banned. To the contrary, the Irish government itself invests in companies that operate in these territories and the Irish Stock Exchange facilitates investment in such companies.[23]

The argument that the new Bill is justified on this ground is further undermined by the fact that, according to the General Scheme published on 25 June 2025, it would ban the import of goods from specified areas of the West Bank, regardless of whether they are made or sold by Israelis, Palestinians or other nationalities, and whether by persons who have settled in those areas or not. Legal advice reportedly given by the Attorney General[24] regarding a hypothetical prohibition solely on trade with "illegal settlers" is not applicable to the new Bill, which would penalise Palestinians, other nationals, and also Israelis who have not settled in the West Bank.[25]

(f) Article 24(2) only applies to the import of goods and does not exempt restrictions on the possession, circulation or sale of imported goods that would in themselves

breach the EU's exclusive competence for the Common Commercial Policy.[26] Paragraph 2 of Head 3 of the "General Scheme" of the proposed Bill states that goods whose import is prohibited by the Bill will be treated as goods whose import is prohibited by the Customs Act 2015. That Act imposes serious penalties for concealing, transporting or storing such goods.[27]

Enforcement of EU Law, Sanctions and Liability

18. If the New Bill is enacted, its compatibility with EU law could be challenged in several different ways:

(a) The EU Commission or another EU Member State could pursue enforcement proceedings against Ireland in the CJEU under TFEU Articles 258-261, which may result in the imposition of fines if Ireland does not comply with the CJEU's ruling.

(b) A private party affected by the legislation could bring a claim for judicial review in the High Court to declare the Bill invalid and to obtain an injunction prohibiting its enforcement.[28] Questions of EU law raised by the case on which a decision is necessary to give judgment may be referred to the CJEU by the High Court or, on appeal, by the Court of Appeal, and must be referred to the CJEU by the Supreme Court, in accordance with Article 267 of the TFEU.

(c) A person charged at any time with an offence under the Act could plead its illegality as a defence.[29] Questions of EU law raised in such a case may or must be referred to the CJEU, as in (b) above.

(d) A person whose goods are confiscated by Irish customs under the Act could plead its illegality in a claim to recover them.[30] Again, questions of EU law raised in such a case may or must be referred to the CJEU, as in (b) above.

(e) Private parties damaged by the Bill could also claim compensation from the Irish State. The CJEU held in *Francovich* and subsequent cases[31] that an EU member state is liable to compensate private parties for damage suffered as a result of a breach of EU law by that member state, if the rule of EU law that was infringed conferred rights on private parties, the breach was sufficiently serious in that the state manifestly and gravely disregarded the limits on its discretion, and there was a direct causal link between the breach and the damage.

The prohibitions of quantitative restrictions on imports of goods into the EU[32] and of restrictions on cross-border trade in the internal market of the EU[33] confer rights on private parties. On the basis of the points discussed above and the warnings in opinions of successive Attorneys General, the breach would appear to constitute a manifest and grave violation of these rules. Furthermore, situations can readily be

envisaged in which private parties would suffer damage as a direct result of the breach.

The exposure of private parties is exacerbated by the fact that compliance with the Bill (if enacted) may contravene extensive legislation in the US, as was strikingly illustrated by the Airbnb case. When Airbnb announced the withdrawal of its service for properties in Israeli settlements in the West Bank, Florida adopted sanctions against the company,[34] Illinois[35] and Texas[36] initiated procedures for implementing sanctions, and legal actions were brought in Delaware,[37] California[38] and Jerusalem.[39] The litigation in Delaware was settled on the basis that Airbnb would resume service to these properties.[40]

19. Advice reportedly given by the Attorney General, that the compatibility of the New Bill with EU law could only be challenged by route (a) above, is erroneous.[41] The suggestion in that reported advice, that the government could push the legislation through and then wait and see if any objection is pursued by the Commission or another EU State, is – with all due respect – ill-advised.

20. If the proposed Bill is enacted and its legality is then disputed in legal proceedings, those disputed its legality might argue that its adoption was driven by widespread antisemitism in Ireland (of which copious evidence might be provided[42]), rather than a genuine and serious threat to the requirements of public policy affecting a fundamental interest of society. The attendant publicity could be damaging to Ireland's reputation and relations with various other countries and communities. In addition, the factual basis of the ICJ's majority advisory opinion of 19 July 2024 and the impartiality of several of the ICJ's judges might be challenged in the proceedings.[43] This could undermine not only that advisory opinion, but also the reputation of the ICJ and of the UN more generally. This could run counter to broader policy objectives pursued by Ireland.

The GATT

21. The GATT prohibits quantitative restrictions[44] and requires most favoured nation ("MFN") treatment to be accorded[45] in respect of goods originating in the territories of other parties, including territories for which they have *"international responsibility"*.[46] Although interpretative notes had suggested that earlier versions of the relevant provisions did not include territories under military occupation, these provisions were amended and the interpretative notes were deleted in 1957.[47] The current provisions apply to occupied territories.[48]

22. The prohibition on importing "settlement goods" in the New Bill would clearly constitute a quantitative restriction and a rejection of MFN treatment. It is therefore prohibited by the GATT unless it is permitted by an applicable exception. The only potentially relevant exception is Article XX(a) of the GATT, which provides:

"Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by any contracting party of measures:
(a) necessary to protect public morals; …".

23. The term *"necessary to protect public morals"* has been considered in a number of decisions under the GATT. In *Colombia – Textiles* the Appellate Body summarised the criteria identified in earlier cases, observing that the assessment of the "necessity" of a measure *"entails a more in-depth, holistic analysis of the relationship between the measure and the protection of public morals"* which *"involves a process of 'weighing and balancing' a series of factors, including the importance of the societal interest or value at stake, the contribution of the measure to the objective it pursues, and the trade-restrictiveness of the measure".*

24. The Appellate Body added that *"In most cases, a comparison between the challenged measure and possible alternatives should subsequently be undertaken."* [49] It concluded that there was a *"lack of sufficient clarity regarding the degree of contribution of the measure at issue [compound tariff on clothing and footwear] to the objective of combating money-laundering and the degree of trade-restrictiveness of the measure."* In these circumstances, Colombia had not demonstrated that the compound tariff was a measure *"necessary to protect public morals"* within the meaning of Art. XX(a) of the GATT.[50]

25. In the absence of any evidence of the contribution that would be made by the New Bill to any real objectives pursued, it is difficult to see how it would satisfy the criteria identified by the GATT case-law to be regarded as *"necessary to protect public morals"*.

26. Even if the New Bill were to overcome this hurdle, the exception for measures *"necessary to protect public morals"* is subject to the proviso that they must not "*constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail".* This proviso *"operates to preserve the balance between a Member's right to invoke the exceptions of Article XX, and the rights of other Members to be protected from conduct proscribed under the GATT"*.[51]

27. The burden of demonstrating that a measure does not constitute an abuse of the exception caught by the proviso rests with the party invoking the exception.[52] This is "*a heavier task than that involved in showing that an exception … encompasses the measure at issue".*[53]

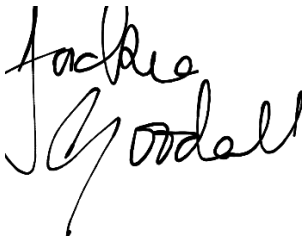
28. Discrimination within the meaning of the proviso *"results … when countries in which the same conditions prevail are differently treated"*[54] and *"the analysis of whether*

discrimination is arbitrary or unjustifiable … 'should focus on the cause of the discrimination, or the rationale put forward to explain its existence'".[55] In particular, *"One of the most important factors in the assessment of arbitrary or unjustifiable discrimination is the question of whether the discrimination can be reconciled with, or is rationally related to, the policy objective with respect to which the measure has been provisionally justified under one of the subparagraphs of Article XX*."[56]

29. On this basis, the Appellate Body held in *EC – Seal Products* that conditions prevailing in Canada and Norway (where most seal hunts were commercial) were not relevantly different from those prevailing in Greenland (where most seal hunts were indigenous community hunts), since the same animal welfare considerations prevailed in all countries where seals were hunted and the same animal welfare concerns existed in indigenous community hunts as arise in commercial hunts.[57] In accordance with this decision, only conditions relevant to the measure in issue should be considered in determining whether the same (or similar) conditions prevail in different countries.

30. In so far as the concern addressed by the measure is the transfer of population of an occupying power into occupied territory, the same conditions prevail for this purpose in all occupied territories where there has been significant settlement of nationals of the occupying power.[58] In reality, extensive trade is conducted with the involvement of many major companies in different occupied territories around the world, including those where there has been significant settlement of nationals of the occupying power.[59]

31. The New Bill abandons the pretence of the Occupied Territories Bill to apply generally. In singling out the "Occupied Palestinian Territory" alone for special treatment, it "*would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail"* within the meaning of the proviso in Article XX of the GATT. As such, we submit that it cannot be justified under this exception and contravenes the prohibition of quantitative restrictions and the MFN requirement.



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8 July 2025

Notes

[1] https://www.uklfi.com/wp-content/uploads/2025/07/Foreign-Affairs-Select-Committee-Submission-Final-with-updated-links-1.pdf

[2] *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, ICJ General List No. 186.

[3] See *Written Statement of UK Lawyers for Israel and the European Leadership Network*, ICJ General List No. 196, 23 April 2025, §§22-23; Olivia Flasch and Ami Orkaby, *The Advisory Opinion on Palestine is a bad omen for international law*, Jerusalem Post 25/7/2024

[4] *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, ICJ General List No. 186 §165

[5] Palestine News Network SHFA, إستطلاع رأي : 93% من العرب في القدس يفضلون بقاء الحكم الإسرائيلي, 13 December 2021. The 95% confidence limits are +/-1.5%.

[6] Israel Central Bureau of Statistics, *Selected Data on the Occasion of Jerusalem Day 2024*, p.2.

[7] Vice-President Sebutinede https://www.icj-cij.org/sites/default/files/case-related/186/186-20240719-adv-01-02-encc.pdf; Judges Tomka, Abraham and Aurescu https://www.icj-cij.org/sites/default/files/case-related/186/186-20240719-adv-01-04-en.pdf

[8] See *Written Statement of UK Lawyers for Israel and the European Leadership Network*, ICJ General List No. 196, 23 April 2025, §10

[9] Case 804/79 *Commission v UK* ECLI:EU:C:1981:40 §§19-21

[10] https://assets.gov.ie/static/documents/General_Scheme_Israeli_Settlements_-_Prohibition_of_Importation_of_Goods_-_Bill_2025.pdf, Head 3 read with the definition of "Israeli settlement" in Head 2 and Head 4

[11] https://www.gov.ie/en/department-of-foreign-affairs/press-releases/t%c3%a1naiste-publishes-general-scheme-of-israeli-settlements-in-the-occupied-palestinian-territory-prohibition-of-importation-of-goods-bill/

[12] Dan Diker (ed), *Defeating Denormalization*, JCPA 2018

[13] See Harry McGee, *Zero sum recorded for services traded between Ireland and illegal Israeli settlements in 2023*, Irish Times, 2 July 2025

[14] C-399/22 *Confédération Paysanne* §53 (ECLI:EU:C:2024:839)

[15] C-83/94 *Leifer* §12 (ECLI:EU:C:1995:329); 41/76 *Donckerwolcke* §32 (ECLI:EU:C:1976:182); 174/84 *Bulk Oil v Sun International* §§29-33 (ECLI:EU:C:1986:60)

[16] 2015/C 375/05

[17] C-386/08 ECLI:EU:C:2010:91

[18] C-363/18 ECLI:EU:C:2019:954

[19] 29/75 *Kaufhof v Commission* §5 (ECLI:EU:C:1976:55)

[20] Similarly, the exceptions to the free movement of goods in the internal market are directed to matters of a non-economic nature: 7/61 *Commission v Italy* at C(d) (ECLI:EU:C:1961:31); 95/81 *Commission v Italy* §27 (ECLI:EU:C:1982:216); 288/83 *Commission v Ireland* §28 (ECLI:EU:C:1985:251); C-324/93 *Evans Medical* §36 (ECLI:EU:C:1995:84).

[21] See the cases cited in notes 49-50 of Jonathan Turner, *An Assessment of the Legality under EU Law of the Control of Economic Activity (Occupied Territories) Bill 2018*

[22] See Jonathan Turner, *An Assessment of the Legality under EU Law of the Control of Economic Activity (Occupied Territories) Bill 2018* at pp 11-14

[23] See Annex 4 to the previous IIA submission

[24] The Ditch published on 24 February 2025 what it claimed was a letter of advice given by the Attorney General to the Taoiseach in October 2024: https://www.ontheditch.com/lt-would-be-a-political-choice-attorney-general/. However, elementary errors and omissions in the published text suggest that this may have been taken from an uncorrected draft. Inaccurate retyping of a hard copy could explain some of these errors and omissions, but not all of them.

[25] See pages 10-16 of the previous IIA submission and annexes cited there. If the text published in the Ditch is genuine, the Attorney General appears to have supposed wrongly that the OTB applied only in relation to goods and services produced by "illegal Israeli settlers", cf. Jonathan Turner, *An Assessment of the Legality under EU Law of the Control of Economic Activity (Occupied Territories) Bill 2018* at pp.3-4

[26] 41/76 *Donckerwolcke* §29 (ECLI:EU:C:1976:182)

[27] Alan Shatter, *Ireland declares war on West Bank dates and avocados over trade ban with Israel – opinion*, Jerusalem Post 27 June 2025

[28] As in C-213/89 *R v Secretary of State for Transport ex parte Factortame* [1990] ECR I-2433 (ECLI:EU:C:1990:257) which confirmed that such relief cannot be barred by rules of national law

[29] TFEU Art. 288 para 2; 41/76 *Donckerwolcke* (ECLI:EU:C:1976:182)

[30] 177/78 *Pigs and Bacon Commission v McCarren* ECLI:EU:C:1979:164
[31] C-6/90 *Francovich v Italy* [1991] ECR I-5357 (ECLI:EU:C:1991:428); C-46/93 *Brasserie du Pecheur* [1996] ECR I-1029 (ECLI:EU:C:1996:79), C-244/13 *Ogieriakhi* (ECLI:EU:C:2014:2068)
[32] TFEU Art. 288 para 2; 41/76 *Donckerwolcke* (ECLI:EU:C:1976:182)
[33] 26/62 *Van Gend en Loos* [1963] ECR 3 (ECLI:EU:C:1963:1)
[34] https://www.jns.org/florida-takes-action-against-airbnb-amid-its-boycott-of-west-bank-properties/
[35] https://www.jpost.com/BDS-THREAT/Illinois-board-finds-Airbnb-in-breach-of-state-law-over-settlements-move-574325
[36] https://www.calcalistech.com/ctech/articles/0,7340,L-3757543,00.html
[37] https://www.jpost.com/Arab-Israeli-Conflict/12-Israeli-Americans-sue-Airbnb-in-Delaware-cite-religious-discrimination-573094
[38] https://www.jpost.com/Arab-Israeli-Conflict/Airbnb-faces-civil-rights-suit-in-US-over-West-Bank-settlement-boycott-578575?utm_source=newsletter&utm_campaign=21-2-2018&utm_content=airbnb-faces-civil-rights-suit-in-us-over-west-bank-settlement-boycott-578575
[39] https://www.usnews.com/news/business/articles/2018-11-22/israeli-sues-airbnb-over-west-bank-settlement-listing-ban
[40] https://www.bbc.co.uk/news/world-middle-east-47881163
[41] https://www.ontheditch.com/lt-would-be-a-political-choice-attorney-general/
[42] See e.g. David Collier, Antisemitism in Ireland (2021)
[43] See e.g. *Written Statement of UK Lawyers for Israel and the European Leadership Network*, ICJ General List No. 196, 23 April 2025, §§8-11, 15-23
[44] GATT 1947 as amended and incorporated into GATT 1994, Art. XI
[45] Ib., Art. I: i.e. any advantages accorded to products originating in one country must be accorded to products originating in all parties
[46] Ib., Arts. XXIV.1, XXVI.5.
[47] See the WTO Analytical Index on Art. XXVI §II.A.5(1)(e) and §III
[48] Eugene Kontorovich, *Some State Practice Regarding Trade With Occupied Territories* in Antoine Duval and Eva Kassoti (eds), *The Legality of Economic Activities in Occupied Territories* (London & New York; Routledge, 2020).
[49] DS461 *Colombia – Measures Relating to the Importation of Textiles, Apparel and Footwear*, Appellate Body (2016) §5.70.
[50] DS461 *Colombia – Measures Relating to the Importation of Textiles, Apparel and Footwear*, Appellate Body (2016) §§5.101-5.117
[51] DS401 *European Communities — Measures Prohibiting the Importation and Marketing of Seal Products,* Appellate Body (2014) §5.297, citing DS58 *United States – Import Prohibition of Certain Shrimp and Shrimp Products*, Appellate Body (1998) §§156, 159
[52] DS401 *European Communities — Measures Prohibiting the Importation and Marketing of Seal Products,* Appellate Body (2014) §5.297; DS2 *United States – Standards for Reformulated and Conventional Gasoline*, Appellate Body (1996) pages 22-23; DS285 *United States — Measures Affecting the Cross-Border Supply of Gambling and Betting Services,* Appellate Body (2005) §§360, 373(D)(v)-(vi)
[53] DS401 *European Communities — Measures Prohibiting the Importation and Marketing of Seal Products,* Appellate Body (2014) §5.297, citing DS2 *United States – Standards for Reformulated and Conventional Gasoline*, Appellate Body (1996) page 23
[54] Ib. §5.303, citing DS58 *United States – Import Prohibition of Certain Shrimp and Shrimp Products*, Appellate Body (1998) §165
[55] Ib., citing DS332 *Brazil – Measures Affecting Imports of Retreaded Tyres* Appellate Body (2007) §226
[56] Ib. §5.306
[57] Ib. §5.317
[58] For examples of such territories and international reaction to such settlement, see Eugene Kontorovich, *Unsettled: A Global Study of Settlements in Occupied Territories*, 9 Journal of Legal Analysis 285 (2017)
[59] Eugene Kontorovich, *Economic Dealings with Occupied Territories* 53 Columbia Journal of Transnational Law 584 (2015); Kohelet Policy Forum, *Who Else Profits* (2017) and *Who Else Profits, Second Report* (2018); Eugene Kontorovich, *Some State Practice Regarding Trade With Occupied Territories*, cited at note 48 above.