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ABSTRACT

Reforms to improve the quality of Ireland's justice system continued, and both the general public and companies perceive its independence as very high. Some further progress has been made in reducing litigation costs, with the drafting of the Civil Reform Bill underway. A review of the Civil Legal Aid scheme has been published, and reforms to the Criminal Legal Aid system are ongoing, with the intention to improve access to justice. Ireland remains the Member State with the lowest number of judges per capita, and while work is ongoing on recruitment of judges, concerns persist regarding the adequacy of existing safeguards for the employment conditions of the judiciary. Further measures to enhance digitalisation of justice are being implemented, such as improving e-litigation. A decision on the next steps regarding the reports on the Offences Against the State Acts, including the operation of the Special Criminal Court, remains pending. Concerns remain about the length of proceedings and about the data gathering on the overall efficiency of justice, with the Courts Service pursuing initiatives to improve data availability. An independent assessment process to implement the right established by the 2024 Act on delays in court proceedings is still under preparation.

The perception among experts, citizens and business executives is that the level of corruption in the public sector remains relatively low. The Multi-Annual Strategy to combat Economic Crime and Corruption has been approved. Cooperation among the competent authorities functions well. Challenges in staffing levels remain for investigation and prosecution of corruption offences. There has been limited progress in the strengthening of the ethics framework and in the strengthening and digitalisation of asset declarations. The Lobbying Regulation continues to be implemented. The statutory review of the Protected Disclosures Act is starting this year, with a public consultation scheduled to gather further evidence on whistleblower experience. The government aims to create a system for identifying bid-rigging, in order to address the high risk of corruption in public procurement.

The media regulator functions independently with increasing staff numbers in view of its growing regulatory competences. The reform of governance and funding framework of the public service media has continued, with the Broadcasting (Amendment) Bill that aims to increase governance independence and reform the assessment of funding published in May 2026. The Government also published new legislation to address media market concentrations, transparency of media ownership and state advertising. The Media Regulation Bill transfers to the media regulator responsibility for media merger assessments, as well as monitoring and reporting on the state advertising allocation. Ireland has finalised the reform of the Defamation (Amendment) Bill, introducing safeguards that counter strategic lawsuits against public participation (SLAPPs). The General Scheme of Strategic Lawsuits Against Public Participation Bill was published in February 2026, completing the EU Anti-SLAPP Directive transposition by mirroring provisions in the Defamation Bill with regards to all other civil and commercial proceedings outside of defamation. The safety of journalists remains stable, nevertheless some challenges affecting their professional environment were reported.

The Irish Human Rights and Equality Commission continued its activities, noting a lack of sufficient resources. Ireland's civic space remains open. Different initiatives have been launched to promote a rule of law culture. The Electoral Commission continues conducting its comprehensive review of the 1997 Electoral Act, which includes a focus on addressing the legal obstacles that restrict access to funding for civil society organisations.

RECOMMENDATIONS

Overall, based on the recommendations in the 2025 Rule of Law Report, and considering other developments that took place in the period of reference, the Commission concludes the following:

- Some further progress has been made on reducing litigation costs, as the General Scheme of the Civil Reform Bill has been presented which introduces several key reforms aimed at reducing litigation costs. Since the reform remains to be adopted, it is recommended to Ireland to *finalise the legislative work aimed at reducing litigation costs to ensure effective access to justice, taking into account European standards on disproportionate costs of litigation and their impact on access to courts.*
- Limited further progress has been made to strengthen the existing ethics framework and to strengthen and digitalise the asset declarations system, with efforts to initiate the digitalisation of asset declarations being considered within the current framework. Since the ‘Ethics Reform Bill’ is still under preparation and the digitalisation of asset declarations under the current framework still needs to be implemented, it is recommended to Ireland to *continue efforts to strengthen the existing ethics framework, including the monitoring and enforcement capacity of the Standards in Public Office Commission, and to strengthen and digitalise the asset declarations system.*
- Limited progress has been made on addressing legal obstacles related to access to funding for civil society organisations, as the Electoral Commission continues to conduct a comprehensive review of the 1997 Electoral Act. It is recommended to Ireland to *continue ongoing efforts to tackle legal challenges regarding access to funding for civil society organisations, as part of the broader Electoral Act reform.*

As regards the other 2025 recommendations, the Commission concludes that:

- Significant progress has been made on completing the reform to provide funding for public service media that is appropriate for the realisation of its public service remit while guaranteeing its independence, in light of the adoption of the Broadcasting (Amendment) Bill. Given that the topics of this recommendation are covered by provisions of the European Media Freedom Act (EMFA), while the Rule of Law Report will continue to monitor significant developments and report on their impact, further follow-up will be ensured as part of the Commission’s support to Member States and enforcement of the EMFA.
- The recommendation on finalising the reform of the Defamation Act to improve the professional environment for journalists taking into account European standards on the protection of journalists has been fully implemented, in light of adoption of the necessary legislation.

I. JUSTICE SYSTEM¹

Independence

The level of perceived judicial independence in Ireland is now very high among both the general public and companies. Overall, 75% of the general population and 78% of companies perceive the level of independence of courts and judges to be ‘fairly or very good’ in 2026². The perceived judicial independence among the general public has slightly increased in comparison with 2025 (72%), as well as in comparison with 2022 (73%). The perceived judicial independence among companies has slightly decreased in comparison with 2025 (79%), and has slightly increased in comparison with 2022 (77%).

The Judicial Appointments Commission continues to fulfil its functions. The Judicial Appointments Commission Act 2023, enacted on 8 December 2023, was fully commenced on 1 January 2025. The Judicial Appointments Commission has a key role in judicial appointments and interviews of all judges applying for promotion³. Under the Judicial Appointments Commission Act 2023, all judges, including those seeking promotion, are required to undergo an interview with the Judicial Appointments Commission.

Quality

There has been some further progress on the recommendation to reduce litigation costs through the planned Civil Reform Bill⁴. Concerns about the costs of litigation continue to be raised⁵. Stakeholders advocate for increased investment in the justice system, enhanced civil legal aid, setting non-binding legal cost guidelines and decreasing state-imposed fees, stressing the need to account for the specific features of Ireland as a common law jurisdiction in this context⁶. To address these concerns, the Government published in January 2026 the General Scheme of the Civil Reform Bill. The Bill introduces several key reforms to improve effectiveness and efficiency of the justice system and ultimately reduce litigation costs, including of the discovery process (pre-trial phase), which is expected to help prevent its abuse. The Bill also places judicial review on a statutory basis, ensuring that different categories of litigants have sufficient standing to properly challenge decisions. The Bill furthermore proposes raising the monetary limits on the jurisdiction of the Circuit and District Courts, which would lower legal costs by handling more non-complex cases in the lower courts. The Bill includes a range of other civil procedure reforms, aiming to streamline processes and reduce costs across the court system, which some legal stakeholders noted

¹ An overview of the institutional framework for all four pillars can be found [here](#).

² Figures 48 and 50, 2026 EU Justice Scoreboard and Figures 51 and 53, 2024 EU Justice Scoreboard. The level of perceived judicial independence is categorised as follows: very low (below 30% of respondents perceive judicial independence as fairly good and very good); low (between 30-39%), average (between 40-59%), high (between 60-75%), very high (above 75%).

³ 2025 Rule of Law Report, Ireland, p. 3.

⁴ The 2025 Rule of Law Report recommended to Ireland to “[t]ake forward the necessary legislative work aimed at reducing litigation costs to ensure effective access to justice, taking into account European standards on disproportionate costs of litigation and their impact on access to courts”. Some further progress was previously assessed on this recommendation in 2025, and some progress in 2024 and no progress in 2023.

⁵ Environmental Law Ireland, initiative hosted at An Taisce (2026), written input, p. 8; Civil Liberties Union for Europe (2026), p. 399; country visit Ireland, ISME; Competition and Consumer Protection Commission (2026), written input.

⁶ The Bar of Ireland (2026), written input, pp. 21-22.

could impact on access to judicial review⁷. Pre-legislative scrutiny of the general scheme of the Bill has concluded⁸, and the Joint Committee on Justice, Home Affairs and Migration published its report on it on 24 June 2026. It recommends revisiting certain rules regarding litigation costs, including discovery expenses and judicial review. Subject to drafting, it is intended to publish the Civil Reform Bill in the third quarter of 2026⁹. In May 2026, regulations were signed by the Minister for Climate, Energy and the Environment and Minister for Public Expenditure, Infrastructure, Public Services Reform and Digitalisation to give effect to introducing a scale of fees for environmental judicial reviews, with the aim of lowering the cost of these proceedings. Overall, some further progress has been made on the recommendation on reducing litigation costs to ensure effective access to justice.

A review of the Civil Legal Aid scheme was published, and a reform of the Criminal Legal Aid system is planned, with some steps on fees already taken. The Independent Review Group published its reports on the review of the Civil Legal Aid Scheme in July 2025¹⁰. Stakeholders continued to express concerns about the current civil legal aid scheme, stressing that swift progress is urgently required for reforms to address ongoing issues that restrict access to justice to the most vulnerable citizens¹¹. Notably the Bar of Ireland and Free Legal Aid Centres (FLAC)¹² have indicated that reforms are required to address under-resourcing, including of the Legal Aid Board, narrow applicability and unclear eligibility criteria¹³, in order to address the current situation and to meet likely increased requirements following the implementation of the Migration Pact in 2026¹⁴. The Department of Justice has taken note of the findings of the reports of the Independent Review Group and is preparing reforms which will be sequenced so that the system remains operational while improvements are introduced¹⁵. The Government has consistently acknowledged the role of criminal barristers in the administration of justice and upholding the rule of law and since 2025 the Government implemented an 8% increase in fees paid to barristers and solicitors under the Criminal Legal Aid Scheme¹⁶. The Government has announced measures intended to make the Criminal Legal Aid Scheme more efficient, including a flat fee for representation in a case, and has also committed to restore fees as from 1 July 2026, reversing previous cuts.

While initiatives are underway to enhance access to justice, a suitable framework for discussing issues related to constitutional safeguards for the judiciary relating to employment conditions has yet to be set up. Ireland remains the Member State with the lowest number of judges per capita¹⁷, and work is ongoing on recruitment of judges. The Courts and Civil Law (Miscellaneous Provisions) Act 2025, enacted in December 2025, will facilitate the appointment of 20 additional judges across the District Court, Circuit Court and

⁷ Country visit Ireland, The Bar of Ireland.

⁸ Irish Government (2026), written input, p. 2. The general scheme or “heads” of a bill are the outline provisions of planned legislation, scrutinised by an Oireachtas Committee before the text of the Bill is finalised.

⁹ Written Answer (2026) from Minister for Justice, Home Affairs and Migration to Parliamentary Questions 722 to 727.

¹⁰ Department of Justice (2025), Review of Civil Legal Aid Scheme.

¹¹ The Bar of Ireland (2026), written input, p. 9; CCBE (2026), written input, p. 135; country visit Ireland, IEN and Environmental Law Ireland, initiative hosted at An Taisce, The Bar of Ireland, Law Society of Ireland, Irish Council for Civil Liberties and IHREC.

¹² The Bar of Ireland (2026), written input, p. 9; FLAC (2026), written input, pp. 1-5.

¹³ FLAC (2026), written input, pp. 2-3.

¹⁴ Law Society of Ireland (2026), Submission on Civil Legal Aid.

¹⁵ Country visit Ireland, Department of Justice.

¹⁶ The increase is effective from 1 January 2025. The Bar of Ireland (2026), written input, pp. 9-10.

¹⁷ Figure 36, 2026 EU Justice Scoreboard (number of judges per 100 000 inhabitants).

High Court. These appointments follow the previous appointment of 24 additional judges in 2023 as recommended by the Judicial Planning Working Group. The Bar of Ireland has emphasised that the effective implementation of the Family Courts Act in the forthcoming months and years will be heavily reliant on the allocation of sufficient resources¹⁸. The Government has announced that it will implement the Family Courts Act in phases, with the aim of establishing the first family courts in January 2027. The Courts Service Estates Strategy 2022-2025 aims to ensure that buildings and facilities effectively meet the needs of users, while supporting the goals of modernisation and digitalisation¹⁹. Further efforts to modernise and enhance access to justice are taking place, also informed by the results of the first ever legal needs survey in Ireland²⁰. Stakeholders expressed concerns at the introduction of Legal Partnerships for solicitors and barristers²¹. The Legal Services Regulatory Authority (LSRA) is currently performing a review and handling a significant increase in complaints related to solicitors and barristers, with around 1 000 cases per year, mainly for misconduct, and a notable rise in the complexity of these complaints²². Stakeholders²³ continue to raise concerns about the lack of an appropriate structure to examine questions concerning constitutional safeguards for the judiciary in connection with employment conditions, and the impact of the lack of such a structure on judicial independence²⁴. The Senior Posts Remuneration Committee (SPRC), established in March 2024, is envisaged to become a statutory body²⁵, but it currently advises Government on judicial pay policy and does not provide independent advice to the Government on broader employment conditions of judges.

Work continues on enhancing the digitalisation of the justice system, including e-litigation. Ireland significantly lags behind in digital solutions to initiate and follow proceedings in civil, commercial and administrative cases²⁶. The ten-year modernisation programme, ‘The Courts Service Long-Term Strategic Vision to 2030: Supporting Access to Justice in a modern, digital Ireland’, has driven the use of digital technology. Provisions to enable remote hearings and electronic documents are being developed for introduction as amendments to the Criminal Law, Civil Law and Defence (Miscellaneous Provisions) Bill 2026²⁷ during its passage through the Houses of the Oireachtas²⁸. The rollout of the Unified

¹⁸ The Bar of Ireland (2026), written input, p. 15.

¹⁹ Irish Government (2026), written input, p. 9.

²⁰ The Commission through the Technical Support Instrument (TSI) is supporting Ireland to enhance access to justice through people-centred justice. The project focuses on courts modernisation and legal aid, with priority for justice problems relating to family disputes, non-court options and access to justice for people on low incomes. As part of the project, Ireland had its [first legal need survey](#).

²¹ The Bar of Ireland (2026), written input, p. 13, stressing they may cause conflicts of interest for legal practitioners who choose to operate under this legal framework.

²² Country visit, LSRA.

²³ Country visit Ireland, Chief Justice and AJI.

²⁴ According to GRECO (2014), para. 137, the constitutional provision exempting judges from a pay reduction was revoked and amended, prompting a recommendation to establish a framework for examining constitutional safeguards related to judges' employment conditions. In 2025, GRECO took note that a new advisory body (namely the Senior Posts Remuneration Committee) was established but concluded that the recommendation remains partly implemented because, inter alia, the body cannot provide independent advice (GRECO, 2025, paras. 30-38).

²⁵ GRECO (2025), para. 36.

²⁶ Figures 39-47, 2026 EU Justice Scoreboard, the room for improvement includes the use of digital technology by courts and prosecution services, the courts electronic communication tools and the digital solutions to conduct and follow court proceedings in criminal cases.

²⁷ Published on 9 January 2026 as the Criminal Law and Civil Law (Miscellaneous Provisions) Bill 2026. The title of the Bill was changed to the Criminal Law, Civil Law and Defence (Miscellaneous Provisions) Bill 2026 by amendment during the Dáil Committee Stage debate on 19 May 2026.

²⁸ Irish Government (2026), written input, p. 11.

Case Management System (UCMS) continued in 2025, with the introduction of the Courts Portal allowing for online applications and filings²⁹. Since December 2025, the Courts Portal is available nationwide, and in November 2025 it was expanded to incorporate online applications for Probate on a pilot basis, with the aim to allow for e-filing, e-serving, making e-payments and the collection of digital orders in the next years³⁰.

A follow-up to the reports on the Offences Against the State Acts as regards the operation of the Special Criminal Court remains outstanding. The Offences Against the State Acts lay down certain provisions on the operation of the Special Criminal Court. In June 2023, the Independent Group tasked with reviewing these Acts published its majority and minority reports³¹, including recommendations to fully repeal the Acts whilst retaining certain provisions in replacement legislation including the setting up of a new non-jury court to replace the Special Criminal Court. Stakeholders³² have advocated that the Special Criminal Court be either abolished or subjected to substantial reforms to ensure respect of the right to fair trial³³. The Government is currently considering the recommendations of the majority report after announcing in its 2025 Programme that it intends to retain the Special Criminal Court and annually review some related legal provisions.

Efficiency

Concerns remain about the length of proceedings and about the data-gathering on the overall efficiency of justice, with the Courts Service pursuing initiatives to improve data availability. In 2024, the clearance rate was 83% for non-criminal cases and 72% for litigious civil and commercial cases, the lowest rates in the EU³⁴. There is still no system to regularly evaluate court performance based on defined indicators and the duration of court proceedings is not being systematically recorded, which does not allow the assessment of the efficiency of the justice system in a comparative way³⁵. A recent stakeholder report on “Justice indicators” has supported the view that a more comprehensive set of data is necessary for the improvement of the efficiency in the justice system³⁶. The Courts Service is pursuing initiatives to enhance the information available on court activities and proceedings, though the specificities of the Irish system complicate this effort³⁷. According to data from the Courts Service annual reports³⁸, for the High Court, the average length of civil proceedings in 2024 was 630 days, a decrease of 166 days in comparison with 2023. The average length of proceedings for criminal cases increased in 2024 in some court settings. There was very little variation in the length of proceedings at the Court of Appeal both for civil cases (to 371 days in 2024 from 413 in 2023) and criminal cases (to 413 in 2024 from 427 in 2023). The average length of appeal proceedings in the Supreme Court reversed a decreasing trend and grew slightly (to 371 days in 2024 from 329 in 2023).

²⁹ Irish Government (2026), written input, p. 11 and country visit Ireland, Courts Service.

³⁰ Irish Government (2026), written input, p. 11.

³¹ Department of Justice (2023a), Offences Against the State Act – Independent Review Group’s Reports.

³² Civil Liberties Union for Europe (2026), p. 400; IHREC (2022), p. 33.

³³ 2024 Rule of Law Report, Ireland, pp. 8-9.

³⁴ Figures 9 and 10, 2026 EU Justice Scoreboard. These figures are broadly stable compared to the previous year.

³⁵ In particular, data prepared according to the methodology laid down by the Council of Europe’s European Commission for the Efficiency of Justice generally feed the EU Justice Scoreboard.

³⁶ Centre for Justice and Law Reform – Law Society Ireland (2026), p. 106.

³⁷ Country visit Ireland, Courts Service.

³⁸ The Courts Service (2025), p. 124.

An independent assessment process to implement the right established by the 2024 Act on delays in court proceedings is still under preparation. The Court Proceedings (Delays) Act, enacted on 1 May 2024 and not yet brought into application, establishes a statutory right to the timely conclusion of court proceedings, enabling individuals to seek a declaration and, where appropriate compensation, in cases where they have been subjected to undue delays within the justice system. The Act provides for the creation of an independent assessment mechanism, operating under the supervision of the Department of Justice, to evaluate claims of violations of the right to the conclusion of proceedings within a reasonable timeframe. The implementation of this assessment scheme is currently underway, to be launched in June 2026, at which point the Act will become fully operational³⁹.

II. ANTI-CORRUPTION FRAMEWORK

The perception among experts, citizens and business executives is that the level of corruption in the public sector remains relatively low. In the 2025 Corruption Perceptions Index by Transparency International, Ireland scores 76/100 and ranks seventh in the European Union and twelfth globally⁴⁰. This perception has been relatively stable over the past five years⁴¹. The 2026 Special Eurobarometer on Corruption shows that 67% of respondents consider corruption widespread in their country (EU average 71%) and 21% of respondents feel personally affected by corruption in their daily lives (EU average 30%). As regards businesses, 18% of companies consider that corruption is widespread (EU average 65%) and 10% consider that corruption is a problem when doing business (EU average 37%). Furthermore, 30% of respondents find that there are enough successful prosecutions to deter people from corrupt practices (EU average 38%), while 33% of companies believe that people and businesses caught for bribing a senior official are appropriately punished (EU average 31%)⁴².

The Multi-Annual Strategy to combat Economic Crime and Corruption has been approved. The Government approved a Strategy to Combat Economic Crime and Corruption, which will still need to be published⁴³. The Strategy is set to include a comprehensive and cross-governmental approach to combatting economic crime and corruption, and to provide a benchmark for measuring progress. It is intended to identify gaps in existing legislative frameworks and measures that should be updated to reflect emerging threats⁴⁴. The implementation and progress of the Strategy will be tracked through an Action Plan, which will assign responsibility, measures and timelines to relevant bodies. It is

³⁹ Irish Government (2026), written input, p. 12.

⁴⁰ The level of perceived corruption is categorised as follows: low (above 79); relatively low (scores between 79-60), relatively high (scores between 59-50), high (scores below 50).

⁴¹ In 2021, the score was 74, while, in 2025, the score is 76. The score significantly increased/decreased when it changes more than five points; improved/deteriorated (changes between 4-5 points); has been relatively stable (changes from 1-3 points) in the last five years.

⁴² Data from special Eurobarometer 573 (2026) and Flash Eurobarometer 582 (2026).

⁴³ Irish Government (2026a), written input. 2025 Rule of Law Report, Ireland, p.8. The “Hamilton review” by the Department of Justice (2020) recommended the development and approval of a multi-annual strategy and an accompanying action plan by Q1 2022. Work on the strategy, developed by the Advisory Council against Economic Crime and Corruption, was set up in 2022 and concluded in late 2025. A public consultation in relation to the Strategy was organised by the Department of Justice in late 2024.

⁴⁴ Irish Government (2026), written input, pp. 15-16. Country visit Ireland, Advisory Council and Department of Justice. The strategic objectives set out in the draft strategy include: data capture and threat assessment; information exchange and public private partnership; improving the enforcement and prosecution toolkit; asset recovery and confiscation; and prevention, education, and awareness.

envisaged that the Strategy and Action Plan will have a five-year timeframe⁴⁵. Civil society considers that the Strategy and its associated Action Plan should also assess the risks linked to the financial sector⁴⁶.

While cooperation among the competent authorities functions well, resource challenges remain for the investigation and prosecution of corruption offences. The investigation of corruption offences is a shared task within the national police, including the Garda National Economic Crime Bureau (GNECB) and its specialised Anti-Bribery and Corruption Unit (ABCU). As reported in previous years⁴⁷, the available resources for investigation are considered insufficient. The GNECB and ABCU are still below planned staffing levels, and the ABCU described difficulties retaining staff⁴⁸. The ABCU faces a significant challenge in analysing very large and complex datasets and digital communications. This slows investigations and limits capacity to progress multiple complex cases in parallel, highlighting the need for more advanced data-analytics tools and specialist data-analysis training⁴⁹. The ABCU reported the need for immunity programmes for corruption-related offences, similar to those that apply for criminal cartel offences under the Competition Act 2002⁵⁰. The Office of the Director of Public Prosecutions (ODPP) handles corruption prosecutions, with its Special Financial Crime Unit (SFCU) focusing on complex cases. Staffing levels at the SFCU are stable and efforts are ongoing to enhance specialised expertise within its unit⁵¹. The prosecution continues to highlight a shortage of forensic accountants⁵². As in previous years, challenges persist in investigating foreign bribery due to limited cooperation with third countries in mutual legal assistance⁵³. The cooperation between the Corporate Enforcement Authority (CEA) and the Garda Síochána faced a temporary halt in Garda recruitment by the CEA in late 2024, with recruitment resuming in 2025⁵⁴. In July 2025, the Government introduced the Proceeds of Crime and Related Matters Bill intended to strengthen the State's

⁴⁵ Irish Government (2026a), written input. The Department of Justice, Home Affairs and Migration, through its secretariat role to the Advisory Council, will support coordination and oversight of delivery. The Council may carry out periodic evaluations to assess the delivery and effectiveness of the measures.

⁴⁶ Country visit Ireland, Transparency International Ireland. In addition, Transparency International has also asked for an annual report on the implementation of the strategy, 2025 Rule of Law Report, Ireland, p. 8.

⁴⁷ 2025 Rule of Law Report, Ireland, p. 8 and 2024 Rule of Law Report, Ireland, p. 12.

⁴⁸ Irish Government (2026a), written input and country visit Ireland, GNECB. In February 2022, 125 staff were allocated to the GNECB. As of 2026, GNECB has 133 agents (18 more than in 2025), and 1 sergeant and 4 Gardai are attached to the ABCU (2 sergeants and 2 Gardai last year). As of February 2026, the ABCU is working on 15 active investigations with an additional 3 cases under assessment. Four investigations concern bribery of foreign public officials. The Hamilton Review recommended to ensure adequate resources to the GNECB. See Recommendation n. 4. There is a need for structured training and protected career paths to build and maintain specialist skills, Transparency International Ireland (2026), written input, p. 20.

⁴⁹ Country visit Ireland, GNECB.

⁵⁰ Country visit Ireland, GNECB and Transparency International Ireland (2026), written input, p.18.

⁵¹ Country visit Ireland, Office of the Director of Public Prosecutions. In February 2026, the SFCU comprises eight legal officers and one clerical officer (in 2025, eight prosecuting solicitors). Further resources have been sought for 2026.

⁵² Country visit Ireland, Office of the Director of Public Prosecutions Office, 2025 Rule of Law Report, Ireland, p. 8 and 2024 Rule of Law Report, Ireland, p. 13.

⁵³ Country visit Ireland, GNECB, 2025 Rule of Law Report Ireland, p. 9 and 2024 Rule of Law Report, Ireland, p. 14. In 2025, there were four ongoing investigations on foreign bribery, but no formal prosecution initiated. Country visit Ireland, GNECB and Office of the Director of Public Prosecutions, 2025 Rule of Law Report Ireland, p. 9 and 2024 Rule of Law Report, Ireland, p. 14.

⁵⁴ Country visit Ireland, GNECB and CEA. Currently, one Detective Sergeant and seven Detective Gardaí are seconded to the CEA from the GNECB, and a competition is underway to fill secondment positions. A legal issue concerning civilian oversight of police prompted the CEA to pause filling Garda vacancies in late 2024 while awaiting legal clarification. After receiving legal advice in 2025, Garda recruitment resumed.

capacity to freeze and dispose of criminal assets, including in corruption cases. In particular, it would reduce the mandatory waiting period for final disposal of seized assets from seven years to two years and strengthen the powers of the Criminal Assets Bureau to restrain financial accounts and detain assets in the course of proceeds of crime investigation⁵⁵. Ireland's co-operation with the EPPO as a non-participating Member State continues to work well and the 2025 Programme for Government commits to joining the EPPO. The General Scheme for a bill to enable this is under preparation and is expected to be published in 2026⁵⁶.

Measures to strengthen integrity and accountability of the police are progressing effectively. The new Office of the Police Ombudsman (Fiosrú), which began operating in April 2025, has a strengthened mandate compared to its predecessor⁵⁷. Fiosrú can address statutory recommendations to the Policing and Community Safety Authority (PCSA), including where an investigation raises concerns about the practices, policies or procedures or any general or systemic issues. The PCSA is an independent statutory agency whose role is to oversee and assess the performance of the Garda Síochána in relation to policing services. Fiosrú has developed guidance and procedures for investigations under the new statute⁵⁸. Since its establishment, it has dealt with some cases of corruption and the total number of investigations has increased significantly compared to the volume received by its predecessor⁵⁹. New recruitment processes are expected in the coming months⁶⁰. The internal investigation unit of the national police, the Garda Anti-Corruption Unit (GACU), is tasked with investigating and preventing corruption within the police. The GACU continued to carry out investigations and to deliver a learning programme and briefings on corruption to police personnel in 2025⁶¹. An IT application was developed and installed on Garda mobile devices to report wrongdoings⁶².

There has been limited further progress on the recommendation to strengthen the existing ethics framework and to strengthen and digitalise the asset declarations system⁶³. The Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation is preparing a general scheme of legislation for reform for the Government's consideration⁶⁴. The Government included an 'Ethics Reform Bill' in its programme of legislation for priority drafting in the 2025 summer session of the Parliament and in its 2026

⁵⁵ Irish Government (2026a), written input. The bill has completed its passage through Dáil Éireann on 17 December 2025 and is currently proceeding through Seanad Éireann.

⁵⁶ Country visit Ireland, Office of the Director of Public Prosecutions, parliamentary question (2025) and 2025 Rule of Law Report, Ireland, p. 9.

⁵⁷ 2025 Rule of Law Report, Ireland, p. 9.

⁵⁸ Irish Government (2026a), written input.

⁵⁹ Irish Government (2026a), written input and country visit Ireland, Office of the Police Ombudsman (Fiosrú). However, corruption offences are not its main focus.

⁶⁰ Country visit Ireland, Office of the Police Ombudsman (Fiosrú).

⁶¹ 2025 Rule of Law Report, Ireland, p. 9. The total number of Garda Personnel attached to the GACU is currently 42 (36 Garda Members, six Garda Staff), Irish Government (2026a), written input.

⁶² Country visit Ireland, GACU.

⁶³ The 2025 Rule of Law report recommended to Ireland to:

- "[c]ontinue efforts to strengthen the existing ethics framework, including the monitoring and enforcement capacity of the Standards in Public Office Commission". Some further progress was previously assessed on this part of the recommendation in 2025, and some progress in 2024 and 2023.

- "and to strengthen and digitalise the asset declarations system". Limited progress was previously assessed on this part of the recommendation in 2025, and no progress in 2024.

⁶⁴ Irish Government (2026), written input, p. 3 and country visit Ireland, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. 2023 Rule of Law Report, pp. 12-13.

spring session⁶⁵. The legislative draft is anticipated to address key areas, including enhancing the legal duties of public officials to disclose actual and potential conflicts of interest, as well as reinforcing the power of the Standards in Public Office Commission (SIPO)⁶⁶. Under this framework, the digitalisation of declarations is intended to ensure a streamlined process for the submission of periodic statements of interests, easier processing by SIPO and access by civil society, and to support the handling of complaints and investigations procedures⁶⁷. In parallel, the lists of directorships and positions in public bodies covered by the current ethics framework were updated by secondary legislation to ensure that the regime continues to operate effectively while the Government finalises its proposals for reform⁶⁸. Despite this necessary adjustment, this amendment does not include further measures that specifically strengthen the existing ethics framework. The staffing level of the Standards in Public Office Commission (SIPO) remained stable. SIPO considered its resources to be adequate⁶⁹, while stakeholders raised concerns in this regard⁷⁰. In the meantime, efforts to initiate digitalisation of asset declarations are being considered within the current framework. In this regard, SIPO is exploring a possible shift from paper-based declarations by 2027⁷¹. Given the state of play as regards the digitalisation under the current framework, there has been limited further progress on the implementation of the recommendation to strengthen the existing ethics framework and to strengthen and digitalise the asset declarations system.

Implementation of amendments to the lobbying regulation continued. As regards cooling-off provisions, SIPO considers that the introduction of sanctions, effective since June 2024, has ensured a high level of compliance with the need to obtain consent to waive the cooling-off period. This was particularly evident following the 2025 general election, when a number of special advisers and Ministers left their posts in the Government⁷².

The review of the Electoral Act is still in progress, with the Electoral Commission expected to provide recommendations by mid-2026. The review will consider whether the political party financing framework will be included and whether the Electoral Commission

⁶⁵ Country visit Ireland, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and 2025 Rule of Law Report, Ireland, p. 10. Civil society organisations continue to urge the Government to strengthen the ethics framework Country visit Ireland, Irish Council for Civil Liberties and Transparency International Ireland. Irish Council for Civil Liberties Ireland and Transparency International Ireland (2026), written inputs, pp. 17-18 and pp. 11 and 13-14, respectively.

⁶⁶ 2025 Rule of Law Report, Ireland, p.10.

⁶⁷ 2025 Rule of Law Report Ireland, pp. 10-11 and 2024 Rule of Law Report, Ireland, p. 17. Civil society considers that the statements should include both assets and liabilities. Public office holders, members of Parliament and a range of other public officials are subject to asset and interest declaration rules under the current Ethics Acts (i.e. the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001).

⁶⁸ Irish Government (2026), written input, p. 3 and country visit Ireland, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. See S.I. No. 667/2025 which took effect on 1st January 2026. This update reflects personnel and organisational changes within the public service, taking into account of the creation or dissolution of public bodies.

⁶⁹ Country visit Ireland, SIPO.

⁷⁰ Irish Council for Civil Liberties (2026), written input, pp. 17-18 and country visit Ireland, Irish Council for Civil Liberties.

⁷¹ Country visit Ireland, SIPO and Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The Ethics Acts rule how the form of the annual statements of interests required of the members of the legislature is to be determined: Section 5 of the 1995 Act provides that this must be a statement in writing, in such form as may be determined by the Clerk (i.e. the most senior administrative official) of each House, after consultation with the Committee on Members Interests of the relevant House and the Standards in Public Office Commission. Irish Government (2026b), written input.

⁷² Country visit Ireland, SIPO. SIPO did not have to exercise its sanctioning power for breaches of the cooling-off provisions.

should take over certain functions of the SIPO in this area⁷³. In the public consultation on the draft Research Programme 2024-2026, several respondents to the public consultation suggested to review political funding and/or spending regulations⁷⁴. The Electoral Commission is expected to publish the report of its review by mid-2026, with recommendations that would form the basis of new legislation, as mentioned in the Programme for Government⁷⁵.

The statutory review of the Protected Disclosures Act is starting in 2026, with a public consultation to gather evidence on whistleblower experience. As part of the statutory review of the Protected Disclosures Act, a public consultation will be launched at the end of 2026 to gather further evidence on whistleblower experience, including retaliation, workplace culture, and the effectiveness of support mechanisms⁷⁶. A 2025 survey by Transparency International Ireland found that 37.5% of the whistleblowers contacting them reported suffering some form of penalisation⁷⁷. Cooperation between government and civil society remains constructive and forms an important part of the national whistleblowing framework, with Transparency International Ireland, supported by public funding, providing comprehensive and impartial information, specialist guidance, and free legal advice to individuals⁷⁸. The provisional figures on whistleblowing for 2025 point to a further increase in disclosures⁷⁹.

The Government aims to create a system for identifying bid-rigging, which is considered a risk area. Businesses' attitudes towards corruption in the EU shows that 32% of companies in Ireland (EU average 30%) think that corruption has prevented them from winning a public tender or a public procurement contract in practice in the last three years⁸⁰. 72% of businesses perceive the level of independence of the public procurement review body (High Court) as very or fairly good when it is reviewing public procurement cases⁸¹. The Single Market and Competitiveness Scoreboard on access to public procurement in Ireland reports 26% of single bids for 2025 (EU average 27%). In December 2025, a public consultation was launched to seek views on tackling bid rigging and in particular on the safeguards that should be implemented. The main purpose of the proposed bill is to empower the Competition and Consumer Protection Commission (CCPC) to screen tender bids for

⁷³ SIPO has supervisory roles under the Electoral Act 1997 (as amended) and the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014. The Electoral Act 1997 regulates political financing, including political donations and election expenses; the Oireachtas (Ministerial and Parliamentary Activities) (Amendment) Act 2014 regulates expenditure of public funds to political parties and independents. 2025 Rule of Law Report, Ireland, pp. 11-12.

⁷⁴ Electoral Commission, Summary of Research Submissions.

⁷⁵ Country visit Ireland, Department of Housing, Local Government and Heritage, 2025 Rule of Law Report, Ireland, pp. 11-12 and 2024 Rule of Law Report, Ireland, p. 19. The recommendations are likely to clarify if the political party financing framework would be part of the review of the Electoral Act.

⁷⁶ The Protected Disclosures (Amendment) Act 2022 entered into force in 2023. Irish Government (2026b), written input and priority questions, Dáil Éireann debate (2025).

⁷⁷ The TII survey drew upon data from 2,800 callers to its "Speak Up Helpline" between 2020 and 2024, and the results of its 2023 Integrity At Work Survey Speak Up Report 2025. The percentage of 37.5% of clients of the Speak Up Helpline who were categorised as whistleblowers between 2011 and 2024 and who reported that they had been subject to retaliation represented 157 clients.

⁷⁸ Irish Government (2026b), written input and Country visit Ireland, Transparency International Ireland.

⁷⁹ Irish Government (2026b), written input.

⁸⁰ Flash Eurobarometer 582 on Businesses' attitudes towards corruption in the EU (2026). This is 2 percentage points above the EU average.

⁸¹ Figure 59, 2026 EU Justice Scoreboard.

patterns of bid-rigging⁸². In addition, a National Strategy for Public Procurement is being developed. One of the strategy's key priorities is transparency, with a focus on developing a new framework for public procurement data that will ensure the availability of high-quality data to facilitate reporting, policy-decision making and contracting authorities' auditory obligations⁸³. The other sectors⁸⁴ which have been identified by stakeholders as primary areas of risk for corruption are private procurement, public utilities and natural resources, sport manipulation⁸⁵, planning and development sectors⁸⁶, large-scale maritime infrastructure projects⁸⁷ and offshore energy⁸⁸ and the financial sector⁸⁹.

III. MEDIA PLURALISM AND MEDIA FREEDOM

The media regulator continues to function independently. Now in its third year running, Coimisiún na Meán (the Media Commission) continues to regulate broadcasters, video-on-demand providers and online platforms⁹⁰. This year, the Media Commission will be entrusted with further functions and tasks in view of the new Media Regulation Bill⁹¹. Since the Online Safety Code came into effect fully in July 2025, the media regulator has also begun its supervisory tasks⁹². Staff numbers have increased in the past year, but human resources are under review in view of the additional tasks⁹³. The Media Commission continues to maintain its financial stability and independence through the self-financing system based on levies established in 2025.

The reform related to the governance and funding framework for public service media continued, with a Bill under consideration by the Parliament⁹⁴. The Broadcasting (Amendment) Bill, which aims to increase governance independence and reform the assessment of funding for public service media, was published in May 2026 and it is currently in the initial stages before the lower house of the Irish Parliament. With a view to aligning with the European Media Freedom Act (EMFA), the Bill introduces a three-year funding system for the Ireland's public service media providers, RTE and TG4, requiring the Media Commission to carry out a review of the adequacy of funding every three years, with the possibility to make recommendations to the Government, to which the Government would be required to respond. While stakeholders welcomed this as a positive step in allowing for better planning and future proofing of the public broadcaster, they stated that the

⁸² Competition and Consumer Protection Commission (2026), written input, p. 5; Parliamentary question (2026). The Hamilton Review recommended specific legislation be introduced to enable the collection, collation and analysis of all public procurement data to detect and deter bid-rigging. See Department of Justice (2021), Hamilton Review, recommendation no. 18.

⁸³ Competition and Consumer Protection Commission (2026), written input, pp. 4-5. See "Policy statement: developing a new public procurement strategy for Ireland" published on 26 June 2024.

⁸⁴ In particular, reference was made to procurement on health service. Country visit Ireland, Irish Council for Civil Liberties and Irish Council for Civil Liberties Ireland (2026), written input, pp. 17-18.

⁸⁵ Country visit Ireland, GNECB.

⁸⁶ Country visit Ireland, Environmental Law Ireland Initiative and Transparency International Ireland (2026), written input, pp. 17-18.

⁸⁷ Transparency International Ireland (2026), written input, pp. 17-18.

⁸⁸ Country visit Ireland, Environmental Law Ireland Initiative.

⁸⁹ Transparency International Ireland (2026), written input, pp. 21-22.

⁹⁰ The Media Commission was designated as Digital Services Coordinator in February 2024.

⁹¹ Reference was made to expected enactment by July 2026, Country visit (2026), Irish Government.

⁹² Irish Government (2026b), written input.

⁹³ Country visit Ireland, Irish Media Regulator (Coimisiún na Meán).

⁹⁴ The 2025 Rule of Law Report recommended Ireland to "[c]omplete the reform to provide funding for public service media that is appropriate for the realisation of its public service remit while guaranteeing its independence". Some progress was previously assessed on this recommendation in 2025.

reform does not go far enough to provide consistent and stable funding⁹⁵. Moreover, in response to the revelations of corporate governance failings at RTÉ in 2023, the Bill aims to increase independent governance of public service media, but concerns over the possible negative impact on independence of the envisaged regulatory oversight were raised⁹⁶. The Bill includes the establishment of the Media Fund (to be named Ciste na Meán) on a legislative basis, foreseen for the beginning of 2027. The Fund already operates on an administrative basis and has established three journalism schemes, a digital transformation scheme, and a scheme to support the provision of news and current affairs content on commercial television. A community media scheme will also be established in 2026. The schemes together are worth approximately EUR 19 million in 2026. There has thus been significant progress in relation to the recommendation.

New proposed legislation to address media market concentrations, transparency of media ownership and state advertising was published in February 2026. The Media Regulation Bill, currently passing through the upper houses of the Irish Parliament, is expected to transfer responsibility for the assessment of media mergers to the Media Commission from the Minister of Culture, Communications and Sport, with a view to aligning with the European Media Freedom Act (EMFA). The Media Regulation Bill is expected to establish a statutory obligation for the Media Regulator to maintain a media ownership database. Stakeholders stated that while trust in media remains relatively high, data also points to high levels of ownership concentration and a lack of transparent information on beneficial ownership⁹⁷. According to the latest Media Pluralism Monitor data, the transparency of media ownership is regarded as medium-high risk (51%, down three percentage points compared to the previous year). The Media Regulation Bill will also designate the Media Commission to carry out the monitoring and reporting of the allocation of state advertising expenditure to media service providers and providers of online platforms. The Media Commission published a draft Media Pluralism Policy in 2025⁹⁸, setting out a definition of media pluralism, risks and challenges in a series of outcome areas, and indicators by which the media regulator proposes to measure the state of media pluralism. The draft is expected to be finalised in 2026.

Ireland has fully implemented the recommendation to finalise the reform of the Defamation Act⁹⁹, introducing safeguards that counter strategic lawsuits against public participation (SLAPPs). The amending Act was signed into law on 19 February 2026 and reforms the defamation regime in Ireland: it applies protections to both domestic and cross-border SLAPP cases¹⁰⁰. Key reforms include measures to encourage dispute resolution, new and amended defences including for live broadcasting and publication in the public interest and safeguards to prevent SLAPPs in defamation cases. It aims to reduce legal costs and delays, as well as support easier access to justice both for those whose reputations are unfairly attacked and for those subject to unfounded defamation proceedings. It will also allow for more predictable and proportionate redress in defamation cases. The abolition of

⁹⁵ 2025 Rule of Law Report, Ireland, noted that there was dissatisfaction with the Government's decision to maintain the TV licence fee funding mode.

⁹⁶ Country visit Ireland, RTE (public service media).

⁹⁷ Liberties (2026), written input, p. 19.

⁹⁸ Coimisiún na Meán draft Media Pluralism Policy.

⁹⁹ The 2025 Rule of Law Report recommended to Ireland to "[f]inalise the reform of the Defamation Act to improve the professional environment for journalists taking into account European standards on the protection of journalists". Some further progress was previously assessed on this recommendation in 2025, and significant progress in 2024 and some progress in 2023.

¹⁰⁰ Department of Justice (2026), written input, pp. 3-4.

juries in High Court cases was criticised by some stakeholders, however¹⁰¹. In parallel, the General Scheme of the Strategic Lawsuits Against Public Participation Bill was published on 11 February 2026 in the context of the transposition of the EU Anti-SLAPP Directive, in respect of all other civil and commercial proceedings outside of defamation proceedings¹⁰². Considering these developments, this recommendation has been fully implemented.

The safety of journalists remains stable; nevertheless, some challenges affecting the professional environment for journalists were reported. The Media Engagement Group (MEG) continues to function as a forum for cooperation between the profession and the police force, providing a mechanism for journalists and media organisations to log attacks or threats, also in terms of initiating investigations. The MEG continues to hold trainings for media organisations on safety during demonstrations, online safety and security advice¹⁰³. In 2025 a total of 9 incidents were reported to the MEG, however, no criminal complaint was formally made¹⁰⁴. Stakeholders noted some hostility from the public towards journalists at protests that are of a more unpredictable nature¹⁰⁵. Moreover, with regards to the protection of sources, the new Garda Síochána (Powers) Bill published in December 2025 which aims to provide a statutory framework for seizure and examination of electronic devices, introducing a judicially supervised process for privileged information, also attracted criticism over fears it will have a detrimental effect on press freedoms¹⁰⁶. Since the publication of the 2025 Rule of Law Report, no new alerts were registered by the Council of Europe's platform to promote the protection of journalism and safety of journalists. The Mapping Media Freedom platform reported a conviction in the case of threat and harassment against three female journalists dating back to 2023¹⁰⁷, but journalism as a career remains subject to a degree of precarity, with direct and online threats to journalists with a gendered dimension remaining an issue¹⁰⁸. Ireland continues to score well with regards to the journalistic profession, standards and protection in the Media Pluralism Monitor, which ranks it at low risk (30%).

IV. OTHER INSTITUTIONAL ISSUES RELATED TO CHECKS AND BALANCES

The Irish Human Rights and Equality Commission (IHREC) has continued its activities but remains concerned about the shortage of resources. IHREC has advanced its work on five strategic priorities in 2024: economic equality, justice, respect and recognition, futureproofing, and public sector duty¹⁰⁹. IHREC considers that it still lacks sufficient resources to address all its tasks as Ireland's National Human Rights Institution¹¹⁰ and National Equality Body¹¹¹. IHREC noted a gradual weakening of the cooperation with the authorities, including cases where the legislator did not properly engage or allow enough time to provide substantive input¹¹².

¹⁰¹ Country visit Ireland, Irish Press Council; Liberties (2026), written input, p. 20.

¹⁰² Department of Justice, Home Affairs and Migration, Press release of 11 February 2026.

¹⁰³ Country visit Ireland, National Union of Journalists.

¹⁰⁴ Irish Government (2026b), written input.

¹⁰⁵ Country visit Ireland, Independent Broadcasters Ireland.

¹⁰⁶ Liberties (2026), written input pp. 21-22; The Journal (2026).

¹⁰⁷ Mapping Media Freedom, Ireland country profile.

¹⁰⁸ Media Pluralism Monitor (2026), Ireland country profile.

¹⁰⁹ IHREC (2025), p. 9.

¹¹⁰ Accredited with A status by the UN Global Alliance of National Human Rights Institutions (GANHRI).

¹¹¹ Country visit Ireland, IHREC.

¹¹² IHREC (2026), written input.

More than two thirds of companies surveyed in Ireland express confidence in the effectiveness of investment protection. 81% of companies are very or fairly confident that investments are protected by law and courts, a figure which has slightly decreased in comparison with 2025 (83%)¹¹³. As regards authorities relevant for economic operators, 73% of companies perceive the level of independence of the national competition authority (the Commission for Competition and Consumer Protection) as very or fairly good, a figure which has slightly decreased in comparison with 2025 (75%)¹¹⁴. The Supreme Court has jurisdiction in several business-related cases, including in cases related to public procurement, public concessions, public contracts and economic regulation. A number of judicial mechanisms to improve efficiency are available in these cases, including the possibility to apply interim measures¹¹⁵.

On 1 January 2026, Ireland had 2 leading judgments of the European Court of Human Rights pending implementation, the same number as the previous year¹¹⁶. At that time, Ireland had no leading judgments from the past 10 years that remained pending as the only 2 pending judgments were over 10 years old. The average time that the judgments had been pending implementation was 13 years and 7 months (compared to 12 years and 7 months in 2025)¹¹⁷. The oldest leading judgment, pending implementation for 15 years, concerns the failure to ensure the timely trial of a criminal case which violated the applicant's right to a fair trial within a reasonable time¹¹⁸. As regards the respect of payment deadlines, on 31 December 2025 there was no case awaiting confirmation of payments (the same as in 2024)¹¹⁹. On 17 June 2026, the number of leading judgments pending implementation had remained at 2¹²⁰.

Further initiatives have been pursued to promote a rule of law culture. The Department of Foreign Affairs launched the Enlargement and European Fundamental Values (EEFV) Fund in 2024, with the objective of funding eligible projects and activities, including support for the rule of law, in Member States, enlargement countries, and through the Council of Europe. In 2025, funding was granted to 32 projects in 15 countries in Central, Eastern and Southeast Europe and the Caucasus¹²¹. A three-year "Ireland for EU Enlargement" programme has been funded to assist officials from selected EU candidate and potential candidate countries in their work to align with EU standards, including a focus on ensuring adherence to the principles of the rule of law¹²².

Limited progress was made on the recommendation to address legal obstacles related to

¹¹³ Figures 52 and 53, 2026 EU Justice Scoreboard. Only 11% and 10% of the surveyed investors respectively perceive concerns about quality, efficiency or independence of justice and frequent changes in legislation or concerns about the quality of the law-making process as a reason for the lack of confidence in investment protection.

¹¹⁴ Figure 60, 2026 EU Justice Scoreboard.

¹¹⁵ Figures 66 and 67, 2026 EU Justice Scoreboard. The data presented reflects exclusively the mechanisms in place at the level of the highest administrative jurisdictions; the same or other mechanisms may be in place at lower instance administrative courts.

¹¹⁶ For an explanation of the supervision process, see the [website](#) of the Council of Europe.

¹¹⁷ All figures calculated by the European Implementation Network (EIN) and based on the number of cases that are considered pending at the annual cut-off date of 1 January 2026. EIN (2026), written input, pp. 5-6.

¹¹⁸ Judgment of the ECtHR, 31333/06, *McFarlane v. Ireland*, pending implementation since 2010.

¹¹⁹ Council of Europe (2026), p. 163.

¹²⁰ Data according to the online database of the Council of Europe (HUDOC).

¹²¹ Irish Government (2026), written input, p. 48.

¹²² Irish Government (2026), written input, p. 48.

access to funding for civil society organisations¹²³. Civic space in Ireland continues to be rated as ‘open’ by Civicus¹²⁴. Civil society organisations continue voicing their concerns about the limitations imposed by the Electoral Act, which has been interpreted to extend a ban on funding for “political purposes” to donations to civil society organisations¹²⁵. Stakeholders have pointed out that the long-awaited reform of the 1997 Electoral Act, which is expected to address restrictions on civil society funding, has yet to materialise¹²⁶. The Electoral Commission continues to conduct a comprehensive review of the 1997 Electoral Act, and concerns in relation to civil society organisations will be included in the wider considerations of the financial aspects of politics and democracy in Ireland, with the findings and recommendations expected to be published in a report¹²⁷. Overall, limited progress has been made on the 2025 recommendation.

¹²³ The 2025 Rule of Law Report recommended Ireland to “continue ongoing efforts to address legal obstacles related to access to funding for civil society organisations, as part of the reform of the Electoral Act”. Some further progress was previously assessed on this recommendation in 2025 and 2024, and some progress in 2023.

¹²⁴ Ireland’s score is 89/100. Ratings by Civicus are on a five-category scale defined as: open, narrowed, obstructed, repressed and closed.

¹²⁵ Under the Electoral Act 1997, donations may be received by third parties up to a limit of EUR 2500 from a donor in any given calendar year. SIPO has interpreted the relevant legislation as also comprising certain activities, carried out by civil society organisations, such as advocacy work including outside electoral periods.

¹²⁶ Civil Liberties Union for Europe (2026), pp. 414-415.

¹²⁷ Irish Government (2026), written input, p. 4.

Annex I: List of sources in alphabetical order*

* The list of contributions received in the context of the consultation for the 2026 Rule of Law Report can be found at https://commission.europa.eu/publications/2026-rule-law-report-targeted-stakeholder-consultation_en

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Annex II: Country visit to Ireland

The Commission services held virtual meetings in February 2026 with:

- Advisory Council on Economic Crime and Corruption
- AJI
- Association of Judges
- Bar of Ireland
- Chambers Ireland
- Chief Justice
- Coimisiún na Meán
- Competition and Consumer Protection Commission
- Corporate Enforcement Authority (CEA)
- Courts Service
- Department of Culture, Communication and Sport
- Department of Enterprise, Tourism and Employment
- Department of Foreign Affairs and Trade
- Department of Housing, Local Government and Heritage
- Department of Justice, Home Affairs and Migration
- Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- Environmental Law Ireland Initiative
- Garda Anti-Corruption Unit (GACU)
- Garda National Economic Crime Bureau (GNECB)
- Independent Broadcasters Ireland
- Irish Council for Civil Liberties
- Irish Environmental Network
- Irish Human Rights and Equality Commission (IHREC)
- Irish Press Council
- Irish Small and Medium Enterprises Association (ISME)
- Judicial Council
- Law Society of Ireland
- Legal Services Regulatory Authority (LSRA)
- National Union of Journalists
- Office of the Comptroller and the Auditor General
- Office of the Director of Public Prosecutions and SFU
- Office of the Police Ombudsman
- RTE (Public Services Media)
- Standards in Public Office Commission (SIPO)
- The Press Council of Ireland
- Transparency International

* The Commission also met the following organisations in a number of horizontal meetings:

- Civil Liberties Union for Europe
- Civil Society Europe

- End FGM EU
- European Civic Forum
- European Partnership for Democracy
- Human Rights Watch
- ILGA-Europe
- International Federation for Human Rights
- Philea - Philanthropy Europe Association
- Transparency International EU