The Second World War is a watershed in modern history from which no state was immune. Ireland, or, if so wished the twenty-six counties with its British dominion status, pursued a policy of neutrality throughout the conflict. It is this policy of neutrality, and its Irish interpretation, that we have chosen as the object of our analysis. During the war years and after, various myths concerning the Irish policy of neutrality came into being. One such myth, for instance, is that Ireland was pro-German; another that Ireland deliberately and actively helped Great Britain. The aim of this master's thesis is to uncover what Irish neutrality meant in reality. For this reason, the prevailing conditions, both external and internal are examined, inasmuch as such conditions not only influenced the form Irish neutrality took but even predetermined its existence. At the same time, the role of the individual in the whole process, in our case pre-eminently that of Eamon de Valera, is not overlooked.