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1 Introduction

This guidance outlines your obligations under **financial sanctions relating to proliferation** and provides an **introduction to what is meant by proliferation and proliferation financing**.

It is produced by the Customs and Excise Division of the Treasury, which is the competent authority for the implementation of financial sanctions in the Isle of Man.

The Treasury has appointed its Customs and Excise Division to act for the purpose of enforcing financial sanctions. Accordingly, certain powers have been delegated by the Treasury to the Division.

For general information and guidance on financial sanctions, including details of complex structures, ownership and control, licensing and challenging designations please see the [guidance](#) published on the Customs and Excise website.

Enquiries concerning this Notice should be addressed to the address given below and marked for the attention of the Sanctions Officer.

Enquiries may also be made by—

- Email (customs@gov.im)
- Telephone (01624 648109)

The Sanctions Officer
Customs and Excise Division
PO Box 6
Custom House
North Quay
Douglas
Isle of Man
IM99 1AG

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2 Legislation - financial sanctions relating to proliferation

United Nations measures

There are 2 UN Security Council Resolutions, in particular, which have been adopted with regard to targeted financial sanctions related to the financing of proliferation of weapons of mass destruction.

1. UN Security Council Resolution [1718 \(2006\)](#)¹ concerning the Democratic People's Republic of Korea (DPRK); and
2. UN Security Council Resolution [2231 \(2015\)](#) endorsing the Joint Comprehensive Plan of Action on Iran.

European Union measures

There are 2 main EU Regulations which have been adopted with regard to targeted financial sanctions related to the financing of proliferation of weapons of mass destruction.

1. Council Regulation [2017/1509](#) of 30 August 2017, concerning restrictive measures against the Democratic People's Republic of Korea (DPRK); and
2. Council Regulation [267/2012](#) of 23 March 2012 concerning restrictive measures against Iran.

United Kingdom measures

The EU Regulations above apply directly to the UK. The UK has also implemented domestic Orders and Regulations to provide for domestic offences and penalties, licensing requirements and exemptions.

Isle of Man measures

The Isle of Man has applied both EU Regulations above by means of the following instruments:

1. the European Union (North Korea Sanctions) Order 2017 [[SD 2017/0274](#)]²; and
2. the European Union (Iran Sanctions) (Proliferation) Order 2012 [[SD 427/12](#)]³.

In addition, Regulations in the Island provide for domestic offences and penalties, licensing requirements and exemptions:

1. the European Union (North Korea Sanctions) Regulations 2017 [[SD 2017/0275](#)]⁴; and

¹ The successor resolutions, as of 30 August 2018, to UNSCR 1718 (2006) are: 1874 (2009), 2087 (2013), 2094 (2013), 2270 (2016), 2321 (2016), 2356 (2017), 2371 (2017), 2375 (2017) and 2397 (2017).

² SD 2017/0274 has been amended by SD's 2017/0296, 2017/0298, 2017/0317, 2017/0363 and 2018/0095

³ SD 427/12 has been amended by SD's 0746/12, 0029/13, 0408/13, 2014/0118, 2015/0105, 2015/0271, 2015/0372, 2016/0037 and 2017/0219.

2. the Iran Sanctions (Proliferation) Regulations 2012 [[SD 428/12](#)]⁵.

Further details of what the sanctions involve can be found in Sanctions Notice 23 (DPRK) and Sanctions Notice 24 (Iran), which can be found on the [Sanctions and Export Control section](#) of the Customs and Excise website.

⁴ SD 2017/0275 has been amended by SD 2017/0297, 2017/0299, 2017/0318, 2017/0364 and 2018/0209.

⁵ SD 428/12 has been amended by SD's 0749/12, 0030/13, 0409/13, 2014/0119, 2015/0106, 2015/0272, 2015/0373, 2016/0038 and 2017/0220.

3 Legislation - other proliferation related legislation

United Nations measures

The UN, in April 2004, adopted UN Security Council Resolution [1540 \(2004\)](#)⁶, in which it placed obligations on UN member states to -

- (a) refrain from providing any form of support to non-State actors that attempt to develop, acquire, manufacture, possess, transport, transfer or use nuclear, chemical or biological weapons and their means of delivery;
- (b) adopt and enforce appropriate effective laws which prohibit any non-State actor to manufacture, acquire, possess, develop, transport, transfer or use nuclear, chemical or biological weapons and their means of delivery, in particular for terrorist purposes, as well as attempts to engage in any of the foregoing activities, participate in them as an accomplice, assist or finance them;
- (c) establish, develop, review and maintain appropriate effective national export and trans-shipment controls over such items, including appropriate laws and regulations to control export, transit, trans-shipment and re-export and controls on providing funds and services related to such export and trans-shipment such as financing, and transporting that would contribute to proliferation.

European Union measures

The main EU Regulation which governs export controls is Council Regulation [428/2009](#), which provides for common EU control rules, a common EU list of dual-use items and coordination and cooperation to support the consistent implementation and enforcement of dual-use trade controls throughout the EU.

United Kingdom measures

In addition to the EU Regulation above, which has direct effect in the UK, the UK also has the [Export Control Act 2002](#), which makes provisions for export controls and trade controls in relation to goods.

The Export Control Order 2008 [[S.I 2008/3231](#)], made under powers contained in the Export Control Act 2002, provides further detailed legislation with regard to export controls and trade controls, and forms part of the [UK Strategic Control List](#) of strategic military and dual-use items that require export authorisation.

The Export of Radioactive Sources (Control) Order 2006 [[S.I 2006/1846](#)], again made under powers contained in the Export Control Act 2002, provides for export controls of radioactive goods.

The [Biological Weapons Act 1974](#) makes provisions to prohibit the development, production, acquisition and possession of certain biological agents and toxins, and of biological weapons.

The [Chemical Weapons Act 1996](#) makes provisions to promote the control of chemical weapons and of certain toxic chemicals and precursors.

⁶ The successors resolutions, as of 30 August 2018, to UNSCR 1540 (2004) are: 1673 (2006), 1810 (2008), 1977 (2011), 2055 (2012) and 2325 (2016).

Isle of Man measures

Part VIA of the [Anti-Terrorism and Crime Act 2003](#) provides for offences in relation to nuclear weapons.

The Biological Weapons Act 1974 (Isle of Man) Order 1974 [[S.I 1974/1111](#)], extends the provisions contained in the UK Act to the Isle of Man.

The Chemical Weapons Act 1996 (Isle of Man) Order 1998 [[S.I 1998/2794](#)] extends the provisions contained in the UK Act to the Isle of Man.

The Export Control Order 2008 (Application) Order 2009 [[SD 104/09](#)] applied the Export Control Order 2008 to the Island.

The Export of Radioactive Sources (Control) Order 2006 (Application) Order 2006 [[SD 0589/06](#)] applied the UK Order to the Island.

Further information on export controls and trade controls can be found in [the Sanctions and Export Control](#) section of the Customs and Excise website.

4 Government Departments and Agencies

The Isle of Man Government Departments and agencies that are involved in financial sanctions relating to proliferation are as follows:

Department/agency	Role
Treasury (Customs and Excise Division)	<p>Competent authority for implementing financial sanctions, trade sanctions and embargoes.</p> <p>Investigates and enforces breaches of financial sanctions, trade sanctions, export and trade controls.</p>
Financial Intelligence Unit (FIU)	<p>Authority to whom reports of frozen accounts, designated persons & breaches must be made.</p> <p>Disseminates intelligence to Customs & Excise to investigate financial sanctions, export control and trade control issues.</p>
Gambling Supervision Commission	<p>Regulates gambling activity on the Island and undertakes compliance checks with regard to financial sanctions as part of the regulation and oversight of regulated businesses.</p> <p>Issues Anti-Money laundering guidance for the gambling sector.</p>
Isle of Man Financial Services Authority (FSA)	<p>Regulates financial service businesses on the Island and oversees Designated Non-Financial Businesses and Professions in respect of Anti-Money Laundering and Countering the Financing of Terrorism.</p> <p>Issues Anti-Money laundering guidance and undertakes compliance checks with regard to financial sanctions as part of the regulation and oversight of regulated businesses.</p>
Department of Home Affairs	<p>Responsible for publication of the Anti-Money Laundering and Countering the Financing of Terrorism Code, which places requirements on business in order to prevent money laundering and the financing of terrorism.</p>

5 Directions

The Customs and Excise Division, as the competent authority designated by the Treasury, directs that **any funds, other financial assets and economic resources held for, or on behalf of, the individuals or entities named in the sanctions lists having effect in the Island must not be made available**, except under the authority of a licence in writing from the Treasury. See the [Financial Sanctions Guidance](#) for further information about the sanctions lists.

Any funds should be blocked or frozen and the details reported to the Financial Intelligence Unit.

All persons in business or a profession in the Island, including financial institutions, **must** check whether they maintain any account, or otherwise hold or control funds or economic resources, for individuals or entities included in the lists.

If you know or have 'reasonable cause to suspect' that you are in possession or control of, or are otherwise dealing with, the funds or economic resources of a designated person you **must**:

- freeze them;
- not deal with them or make them available to, or for the benefit of, the designated person, unless:
 - there is an exemption in the legislation that you can rely on; or
 - you have a licence;
- report them to the FIU (see section 6).

"Reasonable cause to suspect" refers to an objective test that asks whether there were factual circumstances from which an honest and reasonable person should have inferred knowledge or formed the suspicion.

An asset freeze does not involve a change in ownership of the frozen funds or economic resources, nor are they confiscated or transferred to the Treasury for safekeeping.

Freezing of funds, other financial assets and economic resources means the prevention of any move, transfer, alteration, use of or dealing with funds in any way that would result in any change in their volume, amount, location, ownership, possession, character, destination or other change that would enable the funds to be used, including portfolio management.

Any person, entity or body with information that would facilitate compliance with the sanctions Regulation(s) **must** supply such information to the Financial Intelligence Unit and co-operate in any verification of the information.

6 Reporting obligations

Regulations require natural and legal persons to supply the FIU immediately with any information that would facilitate compliance with the Regulations. Any information provided will only be used for the purposes for which it was provided or received.

This requirement applies to natural and legal persons, entities and bodies in the Island or under IOM jurisdiction and not just to credit or financial institutions or to individuals working for them.

Examples of the kind of information that will facilitate compliance can be found in the table below.

Reporting Area	Example
Person is a designated person	<p>A customer or client of yours is a designated person.</p> <p>You must provide the FIU with any information you hold about the designated person by which they can be identified.</p>
Offences	<p>Can include:</p> <ul style="list-style-type: none"> • making funds or economic resources available to a designated person (except where an exemption applies or under licence) • dealing with funds or economic resources that must be frozen (except where an exemption applies or under licence) • transferring funds to and from the DPRK • entering into, or participate in transactions with credit and financial institutions in the DPRK • activities that circumvent an asset freeze • failure to provide information which would facilitate compliance • breaches of licensing conditions
Funds and economic resources	<p>You must include details of any funds and economic resources that you have frozen.</p>
Credits to frozen accounts	<p>Businesses must inform the FIU without delay whenever it credits a frozen account with:</p> <ul style="list-style-type: none"> • payments due under prior contracts • funds transferred to an account by a third party

How to report

Reports of accounts and amounts frozen should be made using the online reporting system, THEMIS; however, if you do not have access to this reporting system, you should use the appropriate form on the FIU website:

<https://www.gov.im/about-the-government/statutory-boards/financial-intelligence-unit/>

Financial Intelligence Unit contact details

Financial Intelligence Unit
PO Box 51
Douglas
Isle of Man
IM99 2TD

Telephone: +44 1624 686000

Email: fiu@gov.im

Legal privilege

The reporting requirements do not apply to information to which legal privilege is attached. However, it is expected that legal professionals would carefully ascertain whether legal privilege applies, and which information it applies to. The Treasury may challenge a blanket assertion of legal privilege where it is not satisfied that careful consideration has been made as to whether such privilege applies to all information.

Other reporting obligations

Your obligation to report to the FIU is in addition to any other reporting obligations you may have. These could include reporting required by your regulator (if you have one), or submitting Suspicious Activity Reports (SARs) to the FIU under the Proceeds of Crime Act 2008 or the Anti-Terrorism and Crime Act 2003.

If you are unsure of your reporting obligations, you should seek independent legal advice.

7 What is Proliferation?

Following the decisions in UN Security Council Resolution 1540, proliferation can be defined as -

- (a) the manufacture, acquisition, possession, development, export, transshipment, brokering, transport, transfer, stockpiling or use of
- (b) Chemical, Biological, Radiological or Nuclear (CBRN) weapons (weapons of mass destruction or WMD) and their means of delivery and related materials (including technologies and dual-use goods),
- (c) in contravention of domestic law and/or international obligations.

Proliferation also encompasses the acquisition, supply and use of technology, goods, software, services or expertise.

The technology, goods, software, services or expertise may have a legitimate use as well as being capable of being used in proliferation (and hence the term “dual-use” might be used). Hence it is important to take a holistic approach when conducting any review or risk assessment, and bear in mind that goods, technology etc. may have a potential use for both a legitimate purpose or in proliferation. This means that any goods involved may not be included on any international or national control list.

Proliferation can therefore take many forms, but ultimately it commonly involves the transfer or export of technology, goods, software, services or expertise that can be used in programmes involving nuclear, biological or chemical weapons, and their delivery systems - which may involve sophisticated technology, such as in long range missiles; or it may involve a relatively simple, or even crude, device (to produce, for example a “dirty bomb”).

Proliferation poses a significant threat to global security. If appropriate safeguards are not established, maintained and enforced for sensitive materials, technology, services and expertise, they can -

- (a) become accessible to unauthorised or undesirable individuals and entities seeking to profit from acquiring and selling them on;
- (b) be used in weapon of mass destruction (WMD) programmes; or
- (c) find their way into the hands of terrorists.

It is important that proliferation may not be only in one direction. The country or organisation that would appear to be a recipient can also be a supplier. For example, North Korea obtained much of its expertise for use in its nuclear programme covertly from Pakistan (and the so-called “A Q Khan Network”), in return for missiles. This network was also involved in trading of bomb making designs and equipment to Iran and Libya.

8 What is Proliferation Financing?

In 2010, the Financial Action Task Force (FATF) provided the following definition of proliferation financing -

“Proliferation financing” refers to:

- (a) the act of providing funds or financial services that are used, in whole or in part, for
- (b) the manufacture, acquisition, possession, development, export, trans-shipment, brokering, transport, transfer, stockpiling or use of
- (c) nuclear, chemical or biological weapons and their means of delivery and related materials (including both technologies and dual use goods used for non-legitimate purposes),
- (d) in contravention of national laws or, where applicable, international obligations.⁷

Proliferation financing can be -

- (a) terrorism financing - where it provides financial support to terrorist organisations that would want to acquire and/or use an WMD; or
- (b) financing from a state, or a state-controlled or state-sponsored entity with the aim of providing a state with a WMD, or to enhance, improve or replace an existing one.

Proliferation financing is an important element in both of these and, as with international criminal networks, proliferation support networks use the international financial system to carry out transactions and business deals. Unscrupulous persons may also take advantage of the potential profits to be made by facilitating the movements of sensitive materials, goods, technology and expertise, providing seemingly legitimate front organisations or acting as representatives or middlemen.

It facilitates the movement and development of proliferation-sensitive goods which, in turn can contribute to global instability and may ultimately result in a loss of life. Involvement in proliferation or proliferation financing, even if inadvertent, carries the risk of severe reputational damage to institutions (and to the Island and its business community as a whole). Consequences can include the threat of companies and individuals being included on sanctions lists, or being denied access to banking and other services due to a perceived greater risk.

Therefore, measures to prevent, detect or mitigate potential involvement are important from a business and commercial perspective, as well as to achieve non-proliferation objectives.

⁷ [FATF, Combating Proliferation Financing: A Status Report on Policy Development and Consultation](#)

9 Guidance for business on detecting proliferation or proliferation financing

It may be difficult to distinguish between actual or attempted proliferation or the financing of proliferation, and what might be suspected breaches of financial sanctions, terrorism related activity, or money laundering - including trade-based money laundering and other trade-based financial crime.

The Isle of Man Government published a [Proliferation and Proliferation Financing Risk Policy Protocol](#) to provide some guidance in respect of proliferation and proliferation financing. Alongside that protocol is further guidance on [Proliferation and Proliferation Financing Risks](#), which provides information on -

- (a) risk assessments;
- (b) enhanced due diligence;
- (c) checks on the goods involved in the transaction;
- (d) "red flag" indicators;
- (e) typologies of proliferation.

Other sources of information about proliferation and proliferation financing (including case studies) can be found in the following articles and websites:

[FATF Guidance on Counter Proliferation Financing](#)

[FATF Proliferation Financing Report](#)

[Countering Proliferation Finance: An Introductory Guide for Financial Institutions](#), published by the Royal United Services Institute (RUSI).

[Project Alpha](#) - based at the Centre for Science and Security Studies at King's College London. They carry out research and activities on illicit trade, non-proliferation, and sanctions.

10 Offences and Penalties

In relation to financial sanctions regarding proliferation, the following are some examples of offences and penalties.

Offence	Summary Conviction	Conviction on Information
Dealing with funds or economic resources owned, held or controlled by a designated person	Up to 3 months custody; Up to £10,000 fine; or Both	Up to 2 years custody; An unlimited fine; or Both
Making economic resources available for benefit of designated person	Up to 3 months custody; Up to £10,000 fine; or Both	Up to 2 years custody; An unlimited fine; or Both
Transfer funds, including clearing of funds, to and from the DPRK.	Up to 3 months custody; Up to £10,000 fine; or Both	Up to 2 years custody; An unlimited fine; or Both
Credit and financial institutions entering into, or continuing to participate in, any transactions with: (a) credit and financial institutions domiciled in the DPRK; (b) branches or subsidiaries of credit and financial institutions domiciled in the DPRK; (c) credit and financial institutions that are not domiciled in the DPRK, that are controlled by persons, entities or bodies domiciled in the DPRK;	Up to 3 months custody; Up to £10,000 fine; or Both	Up to 2 years custody; An unlimited fine; or Both
Provide financing or financial assistance for trade with the DPRK, including the granting of export credits, guarantees or insurance to natural or legal persons, entities or bodies involved in such trade.	Up to 3 months custody; Up to £10,000 fine; or Both	Up to 2 years custody; An unlimited fine; or Both
Participate knowingly and intentionally in activities the object or effect of which is to circumvent the prohibitions	Up to 3 months custody; Up to £10,000 fine; or Both	Up to 2 years custody; An unlimited fine; or Both
Refuses or fails within the time and in the manner specified to comply with any request made for information	Up to 3 months custody; Up to £10,000 fine; or Both	N/A
For the purpose of obtaining a licence, knowingly or recklessly, providing information that is false in a material particular	Up to 3 months custody; Up to £10,000 fine; or Both	N/A

11 Glossary

Asset freeze	<p>A type of financial sanction. Under an asset freeze it is generally prohibited to:</p> <ul style="list-style-type: none"> • deal with the frozen funds or economic resources, belonging to or owned, held or controlled by a designated person • make funds or economic resources available, directly or indirectly, to, or for the benefit of, a designated person • engage in actions that, directly or indirectly, circumvent the financial sanctions prohibitions.
Competent authority	Designated national authorities who implement financial sanctions. The Customs and Excise Division of the Treasury is the competent authority for the Isle of Man.
Customer Due Diligence	Has the same meaning as in the Anti-Money Laundering and Countering the Financing of Terrorism Code, published by the Department of Home Affairs.
Dealing with economic resources	Generally means using economic resources to obtain funds, goods, or services in any way, including (but not limited to) by selling, hiring or mortgaging them.
Dealing with funds	Generally means moving, transferring, altering, using, accessing or otherwise dealing with funds in any way which would result in any change to their volume, amount, location, ownership, possession, character, destination or other change that would enable the funds to be used, including portfolio management.
Designated person	<p>(a) a person designated by the Treasury for the purposes of Part 2 (including a designation that has effect by virtue of section 24(1));</p> <p>(b) a natural or legal person, group or entity included in the list provided for by Article 2(3) of Council Regulation (EC) No 2580/2001 of 27 December 2001 on specific restrictive measures directed against certain persons and entities with a view to combating terrorism as it has effect in the Island; or</p> <p>(c) a natural or legal person, group or entity which is subject to United Nations sanctions measures by virtue of being included on a list maintained and amended from time to time by —</p> <ul style="list-style-type: none"> (i) the Committee established pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning ISIL (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities ("the ISIL (Da'esh) & Al-Qaida Sanctions Committee"); or (ii) the Committee established pursuant to resolution 1988 (2011) as being individuals, groups, undertakings and entities associated with the Taliban in constituting a threat to the peace, stability and security of Afghanistan ("the 1988 Sanctions Committee"), such Committees being established by the United Nations Security Council.

Economic resources	Generally means assets of every kind – tangible or intangible, movable or immovable – which are not funds but may be used to obtain funds, goods or services.
Exemption	Generally found in financial sanctions legislation. An exemption to a prohibition applies automatically in certain defined circumstances and does not require you to obtain a licence.
Financial services	<p>'Financial services' means any service of a financial nature, including all insurance and insurance-related services, and all banking and other financial services (excluding insurance) as follows:</p> <p><i>Insurance and insurance-related services</i></p> <ul style="list-style-type: none"> (i) Direct insurance (including co-insurance): <ul style="list-style-type: none"> (a) life assurance; (b) non-life; (ii) Reinsurance and retrocession; (iii) Insurance intermediation, such as brokerage and agency; (iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services. <p><i>Banking and other financial services (excluding insurance)</i></p> <ul style="list-style-type: none"> (v) Acceptance of deposits and other repayable funds; (vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction; (vii) Financial leasing; (viii) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers' drafts; (ix) Guarantees and commitments; (x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: <ul style="list-style-type: none"> (a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (c) derivative products including, but not limited to, futures and options; (d) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements; (e) transferable securities; (f) other negotiable instruments and financial assets, including bullion; (xi) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

	<p>(xii) Money brokering;</p> <p>(xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;</p> <p>(xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;</p> <p>(xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;</p> <p>(xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) to (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.</p>
Funds	<p>Generally means financial assets and benefits of every kind, including but not limited to:</p> <ul style="list-style-type: none"> • cash, cheques, claims on money, drafts, money orders and other payment instruments; • deposits with financial institutions or other entities, balances on accounts, debts and debt obligations; • publicly- and privately-traded securities and debt instruments, including stocks and shares, certificates representing securities, bonds, notes, warrants, debentures and derivatives contracts; • interest, dividends or other income on or value accruing from or generated by assets; • credit, rights of set-off, guarantees, performance bonds or other financial commitments; • letters of credit, bills of lading, bills of sale; and • documents showing evidence of an interest in funds or financial resources
Licence	A written authorisation from the Treasury permitting an otherwise prohibited act.
Making available funds or economic resources, directly or indirectly, to a designated person	If funds are made available (directly or indirectly) to a designated person, or economic resources are made available (directly or indirectly) that would likely be exchanged, or used in exchange, for funds, goods, or services, this may constitute a criminal offence.
Making available funds or economic resources for the <i>benefit</i> of a designated person	<p>If funds or economic resources are made available for the benefit of a designated person and they obtain, or are able to obtain, a 'significant financial benefit', this may constitute a criminal offence.</p> <p>In this case, 'financial benefit' includes the discharge, in whole or in part, of a financial obligation for which the designated person is wholly or partly responsible.</p>
OFSI	Office of Financial Sanctions Implementation. Part of HM Treasury and the UK's competent authority for implementing financial sanctions.
Ownership	The possession of more than 50% of the proprietary rights of an entity or having a majority interest in it. Includes both direct and indirect ownership.

Person	Can be a natural person (an individual), or a legal person, body or entity.
Proscription	An organisation proscribed ('banned') under the Anti-Terrorism and Crime Act 2003, and follows the same list maintained in the UK under the Terrorism Act 2000.
Reasonable cause to suspect	Refers to an objective test that asks whether there were factual circumstances from which an honest and reasonable person should have inferred knowledge or formed the suspicion.

ANNEX
AMENDMENTS TO THE NOTICE

This notice was first published on 3 September 2018.