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## **Introduction**

The Treasury has issued this guidance to assist in the implementation of, and compliance with the Russia (Sanctions) (EU Exit) Regulations 2019, as those Regulations have effect in the Isle of Man.

The policy of the Isle of Man Government is to maintain the implementation of international sanctions measures in the Isle of Man in line with such measures have effect in the United Kingdom from time to time.

## **Legislation**

The Russia (Sanctions) (EU Exit) Regulations 2019 have effect in the Isle of Man by the Russia Sanctions (Application) Regulations 2020 [SD 2020/0504 ("the Regulations").

This document contains guidance on the prohibitions and requirements imposed by the Regulations. In addition it provides guidance on best practice from complying with the prohibitions and requirements; the enforcement of them; and circumstances where they do not apply.

## **Further guidance**

This document should be read alongside the Financial Sanctions guidance.

## **Contact details for enquiries**

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](mailto: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

## **Privacy Notice**

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

To find out more about how we collect and use personal information, contact any of our offices or visit our website at:

<https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>

## **1. Prohibitions and requirements imposed by the Regulations**

These Regulations impose financial, trade and immigration sanctions for the purpose of encouraging the resolution of the political crisis and armed conflicts.

In order to achieve their stated purpose, the Regulations impose a number of prohibitions and requirements. In order to enforce these, the Regulations establish penalties and offences. These are set out in detail in the Annex.

The sanctions imposed by these Regulations apply within the territory of the Isle of Man (IOM) and in relation to the conducts of all Island persons wherever they are in the world. Island person includes –

- (a) a British citizen, a British overseas territories citizen, a British National (Overseas) or a British overseas citizen who is resident in the Isle of Man;
- (b) a person who under the British Nationality Act 1981 (of Parliament)<sup>1</sup> is a British subject who is resident in the Isle of Man;
- (c) a British protected person within the meaning of that Act who is resident in the Isle of Man; or
- (d) a body incorporated under the law of the Isle of Man;

It is prohibited to intentionally participate in any activities if you know that the object or effect of them is to circumvent the sanctions imposed by these Regulations or to enable or facilitate the contravention of those sanctions.

If you are unclear about any aspects of the Regulations, in particular about whether action you are considering taking could contravene these Regulations, you are advised to seek independent legal advice.

Prohibitions and requirements for the financial and immigration sanctions contained in these Regulations are set out below.

### **1.1 Designation of persons**

Where the UK Secretary of State has designated a person, that designation also has effect in the Isle of Man from the same time, and any variation or revocation of the designation will also have effect in the Island. The reasons for designation include, for example, to encourage Russia to cease actions which destabilise Ukraine, or threaten the territorial integrity, sovereignty or independence of Ukraine.

When these Regulations are in force a list of those persons designated under these Regulations and details of the sanctions in respect of which they have been designated, will be on [GOV.UK](https://www.gov.uk)

### **1.2 Financial sanctions**

#### *Asset Freeze*

The Regulations impose financial sanctions through a targeted asset freeze on designated persons. This involves the freezing of funds and economic resources (non-monetary assets,

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<sup>1</sup> 1981 Chapter 61.

such as property or vehicles) of designated persons and ensuring that funds and economic resources are not made available to or for the benefit of designated persons or entities, either directly or indirectly.

#### *Other financial and investment restrictions*

The Regulations prohibit a person from directly or indirectly dealing with a transferable security or money market instrument if it has a maturity exceeding 30 days, and was issued after 1 August 2014 by:

- Sberbank, VTB bank, Gazprombank, Vnesheconombank (VEB), Rosselkhozbank
- an entity incorporated or constituted in a country other than the UK which is owned by one or more of the five banks listed above
- an entity acting on behalf of or at the direction of those five banks named above or an entity incorporated or constituted in a country other than the UK which is owned by one or more of those five banks

It is also prohibited for a person to directly or indirectly deal with a transferable security or money market instrument if it has a maturity exceeding 30 days, and was issued after 12 September 2014 by:

- OPK Oboronprom, United Aircraft Corporation, Uralvagonzavod, Rosneft, Transneft or Gazprom Neft
- an entity incorporated or constituted in a country other than the UK which is owned by one or more of the six entities listed above
- an entity acting on behalf of or at the direction of those six entities named above or an entity incorporated or constituted in a country other than the UK which is owned by one or more of those six entities

#### *Loan and credit arrangements*

The Regulations prohibit a person from directly or indirectly granting or entering into any arrangement to grant a new loan or credit, with a maturity exceeding 30 days to:

- Sberbank, VTB bank, Gazprombank, Vnesheconombank (VEB), Rosselkhozbank, OPK Oboronprom, United Aircraft Corporation, Uralvagonzavod, Rosneft, Transneft or Gazprom Neft
- an entity incorporated or constituted in a country other than the UK which is owned by one or more of the entities listed above
- an entity acting on behalf of or at the direction of the entities listed above or an entity incorporated or constituted in a country other than the UK which is owned by one or more of those entities

#### *Investments in relation to Crimea*

The Regulations prohibit:

1. directly or indirectly acquiring, extending a participation, or acquiring any ownership interest in land located in Crimea

2. directly or indirectly acquiring, extending a participation, or acquiring any ownership interest in an entity which has a place of business located in Crimea ("relevant entity")
3. directly or indirectly granting any loan or credit, entering into any arrangement to grant a loan or credit or otherwise provide funds, including equity capital, to a relevant entity or for the purpose of financing the relevant entity
4. directly or indirectly establishing any joint venture in Crimea or with a relevant entity
5. providing investment services directly related to the activities referred to in (1) to (4) above

More information on asset freezes can be found in the Financial Sanctions guidance.

### **1.3 Trade Sanctions**

The Regulations impose trade prohibitions relating to:

- military goods and technology (as specified in Schedule 2 to the Export Control Order)
- technical assistance, armed personnel, financial services or funds, or brokering services where such provision enables or facilitates the conduct of military activities
- dual-use goods and technology (as specified in Annex I to Council Regulation 28/2009)
- energy-related goods (as specified in Part 2 of Schedule 3 to the Regulations)
- energy-related services
- import of goods originating in Crimea
- infrastructure-related goods (as specified in Part 3 of Schedule 3 to the Regulations)

There are circumstances (set out in the relevant lists of controlled items) in which certain items are not controlled, such as for example, when body armour or a helmet is accompanying a person for that person's own protection. Please check the relevant lists as applicable.

Energy-related good and infrastructure-related goods are identified by reference to commodity codes in the Goods Classification Table which is published as part of the Tariff of the United Kingdom ("UK Tariff"). The UK Tariff sets out a system for the classification of goods for importers to ascertain the applicable rate of import duty for their goods. This system of classification is used in these Regulations in order to determine whether these goods are within scope of the prohibitions.

Some of the listings of commodity codes in the Regulations have an "ex" before the code. Where this "ex" appears before a commodity code this means that not all of the items under that commodity code are covered by these Regulations. The goods covered by the Regulations will only be those items that (1) would be classified under the commodity code and (2) match the description given next to the relevant "ex" code entry in the Regulations.

For general guidance on export controls and trade sanctions, visit the [Export Control Joint Unit](#) website (the Isle of Man imposes the same export and trade controls as the UK).

## **1.4 Transport Sanctions**

The Regulations provide the UK Secretary of State with the power to issue a direction in relation to the movement of British cruise ships, preventing them from entering any ports located in Crimea.

Such a direction can be given to any master or pilot of a British ship which is a cruise ship or to the master or pilots of a ship which is providing cruise services.

## **1.5 Immigration Sanctions**

The effect of the Regulations is to impose a travel ban on persons who are designated by the UK Secretary of State. Such persons are excluded persons for the purposes of section 8B of the Immigration Act 1971 (as that Act has effect in the Isle of Man).

This means that those individuals will be refused leave to enter or remain in the UK/IOM. Any applications they make for a visa to travel to the UK/IOM, including for transit purposes, will be refused. A foreign national who is subject to a travel ban under the Regulations, and is currently in the UK/IOM, will have their permission to stay in the UK/IOM cancelled and steps will be taken to remove them.

If you are the subject of an immigration sanction and try to travel to the UK/IOM, carriers are required to deny you boarding.

## **1.6 Information and Record Keeping**

Part 8 of the Regulations places obligations on relevant firms (the definition of which is set out in the Regulations) to report information to the Treasury about known or suspected designated persons or about persons who may have committed an offence under specified provisions of the Regulations. The Treasury has designated the Financial Intelligence Unit (FIU) as the body to whom reports should be made, via THEMIS.

It also grants powers to the Treasury to request information from, amongst others, a designated person, including powers to request the production of documents. It also establishes offences for failing to comply with these requests (including providing false information in respect of licences).

Part 8 also establishes information powers and record-keeping responsibilities in relation to the trade sanctions contained in the Regulations. It provides for offences for failing to comply with any of those requirements or intentionally obstructing an official in the exercise of those powers.

If you have obligations or responsibilities under Part 8 of these Regulations, it is important that you familiarise yourself with them. If you are unclear of your obligations or responsibilities, you are advised to seek independent legal advice.

## **2. How will these sanctions measures be enforced?**

The Regulations make it a criminal offence to contravene the financial sanctions, as well as to enable or facilitate a contravention of, or to circumvent, any of the prohibitions in these Regulations. They also set out the penalties that apply to such offences.

In addition to the below, further details on offences and penalties can be found in the Annex.

## 2.1. Financial Sanctions

Breaches of financial sanctions are a serious criminal offence. Any breach of the main financial prohibitions in the Regulations carries a maximum sentence of 7 years' imprisonment or a fine (or both).

Committing an offence under regulations 70(6) or 74 (information offences in connection with financial sanctions under the Regulations) carries a maximum sentence of 6 months' imprisonment or a fine (or both).

The Treasury is responsible for monitoring compliance with financial sanctions and investigating suspected breaches.

The Treasury works with other parts of government, supervisory bodies and regulators to consider all cases reported to it, sharing relevant information accordingly.

If you find out that a person or organisation you are dealing with is subject to the financial sanctions detailed in the Regulations, you must immediately:

- stop dealing with them
- freeze any assets you're holding for them
- inform the FIU as soon as possible.

More detailed information on the Treasury's approach to compliance and enforcement can be found in the [Financial Sanctions Guidance](#).

## 2.2. Trade Sanctions

Any breach of the prohibitions relating to the trade sanctions contained in the Regulations is triable either way and carries a maximum sentence of 10 years' imprisonment or a fine (or both).

The Treasury is responsible for enforcing the trade prohibitions and investigating suspected offences.

If you discover that you have breached any of the trade prohibitions, you should report the irregularity to the FIU as soon as possible.

You should provide:

- details of the export or transaction, including dates
- any relevant documents, such as export documentation and commercial invoices
- details of how the breach was discovered, why it occurred and what steps you have **put in place to ensure it does not happen again.**

## 2.3 Transport Sanctions

Any breach of the prohibitions relating to the transport sanctions contained in the Regulations is triable either way and carries a maximum sentence of 10 years' imprisonment or a fine (or both).

### **3. Are there circumstances when I can get an authorisation or licence for a sanctioned activity?**

Licensing and exception provisions contained in Part 7 of these Regulations.

#### **3.1 Exceptions**

The Regulations set out the exceptions to some of the sanctions prohibitions which apply within certain defined circumstances. An exception applies automatically, and does not require you to obtain a licence.

The Regulations establish exceptions relating to financial sanctions including for the crediting of a frozen account, providing that any such interest or other earnings are frozen in accordance with the relevant legislation underpinning the asset freeze. An exception also exists for when funds are transferred to a relevant institution for crediting to an account held or controlled by a designated person in discharge (or partial discharge) of an obligation which arose before the recipient became a designated person.

The Regulations also include an exception in relation to any prohibition or requirement imposed by these Regulations for acts done for the purposes of national security or prevention of serious crime.

These exceptions do not apply to all prohibitions. If you are unsure whether an exception applies in your circumstances, you are advised to seek independent legal advice.

The Regulations set out exceptions relating to some of the trade restrictions. Regulation 61 provides for an exception to certain trade prohibitions in relation to an event likely to have a serious and significant impact on human health or safety, infrastructure or the environment. This exception should only be relied on where there is genuinely insufficient time to apply for a licence to cover the activity of assisting in prevention or mitigation of the event. The exception can only be relied upon where satisfactory justification is received within 5 working days that the activity was genuinely to deal with the emergency. Regulation 62 provides for an exception in relation to prohibitions relating to goods originating in Crimea where these have been satisfactorily certified as originating in Ukraine.

If you are unsure whether an exception applies in your circumstances, you are advised to seek independent legal advice.

#### **3.2 Licensing**

##### **Licensing for financial sanctions**

Where a person has been designated for the purposes of financial sanctions and had their assets frozen, the designated person or a representative may apply for a licence from the Treasury in order to be able to utilise their funds or economic resources (non-monetary assets, such as property or vehicles). Schedule 5 to the Regulations sets out the purposes pursuant to which, or for which activities, the Treasury may grant an individual licence. In summary these are:

- basic needs
- reasonable legal fees or reasonable expenses associated with the provision of legal services
- reasonable fees for the routine holding or maintenance of frozen funds and economic resources



- extraordinary expenses
- pre-existing judicial decisions etc.
- prior obligations
- diplomatic missions
- extraordinary situations

Further information on exemptions and licensing grounds can be found in the Financial Sanctions Guidance.

Information on licence applications can be found in the Financial Sanctions Guidance.

### **Licensing for trade sanctions**

Licenses may also be issued for certain trade activities that would otherwise be prohibited by the Regulations.

The Treasury is responsible for administering the licensing provisions for all trade sanctions. In exercising these powers, the Treasury seeks and considers advice from other Isle of Man and United Kingdom government departments.

In making decisions on whether to grant a licence to permit something which would otherwise be prohibited under Part 5 of the Regulations, the Treasury will consider each application on a case-by-case basis to determine whether granting a licence would be consistent with the stated purposes of the sanctions regime and any UN or other relevant international law obligations.

For some prohibitions there are specific activities which the UK's Department for International Trade considers are likely to be consistent with the aims of the sanctions.

These can be found [here](#) (section 3.2). If you think that your proposed activity falls within one of these specific descriptions you should make this clear and explain why you believe this to be the case in your application for a licence.

You should not assume that a licence will be granted or engage in any activities prohibited by the trade sanctions until your licence has been granted.

When you export goods, you may need to submit an electronic export declaration via the National Export System (NES), part of the Customs Handling of Import and Export Freight (CHIEF) system. Guidance is available on [how to make an export declaration](#)

## **3.3 Overlap with strategic export licensing**

### **Military goods and technology**

Please note that the export of and other trade in military goods and technology is also controlled under the Export Control Order 2008 and so you may also need a licence which is valid under that legislation. This means that all licence applications relating to military goods and technology will also need to be considered against the strategic export licensing criteria. A licence under these Regulations is unlikely to be granted if a licence is refused for the same activity under the Export Control Order 2008.

The way this will work in practice is that we will consider an application for a licence which relates to activities that are licensable under both these Regulations and the Export Control

Order 2008 as an application under both pieces of legislation. This means that only a single licence application is required.

The application will be considered against the relevant licensing criteria. If a licence is granted it will be valid under both the Export Control Order 2008 and these Regulations.

If you import or export goods, you need to consider if financial sanctions apply to you. For instance, where your licensable trade activity may also be making funds or an economic resource available to, or for the benefit of, a designated person. You may need a licence from the Treasury as well as from the UK's Export Control Joint Unit.

### **Dual-use goods and technology**

The export of trade in dual-use goods and technology is also controlled under the retained Dual-Use Regulation. Authorisations under those Regulations are granted by the UK Secretary of State for International Trade under licensing powers in the Export Control Order 2008.

### **Overlap between trade sanctions and financial sanctions**

If you import or export goods, you need to consider if financial sanctions apply to you. For instance, where your licensable trade activity may also be making funds or an economic resource available to, or for the benefit of, a designated person. You may need a licence from the Treasury as well as from the UK's Export Control Joint Unit.

### **Immigration Sanctions**

If you are subject to immigration sanctions the Home Office may direct, on a case by case basis, that the sanction does not apply in particular circumstances, such as for travel to, or through, the UK/IOM for a UN sponsored meeting.

## **4. Further Information**

Sign up to receive [Notices to Exporters](#) for updates on trade sanctions.

To receive an email alerting you to any changes to the consolidated list of financial sanctions targets, you can subscribe to the Customs & Excise [News feed](#)

## Annex A

### Table of financial sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition or requirement	Maximum penalty
Breach of sanctions (asset-freeze etc.)	<ol style="list-style-type: none"> <li>1. Dealing with funds or economic resources owned, held or controlled by a designated person</li> <li>2. Making funds available directly or indirectly to a designated person</li> <li>3. Making funds available for the benefit of a designated person</li> <li>4. Making economic resources available directly or indirectly to a designated person</li> <li>5. Making economic resources available for benefit of a designated person</li> </ol>	<ol style="list-style-type: none"> <li>1. reg. 11</li> <li>2. reg. 12</li> <li>3. reg. 13</li> <li>4. reg. 14</li> <li>5. reg. 15</li> </ol>	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> <li>• to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both.</li> </ul> <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> <li>• to custody for a term not exceeding 7 years or to a fine, or to both.</li> </ul>
Breach of sanctions (other financial and investment restrictions)	<ol style="list-style-type: none"> <li>1. Dealing with a transferable security or money-market instrument if it has a maturity exceeding 30 days, and is issued after 1 August 2014 by (a) a person listed in paras 1 to 5 of Schedule 2; (b) an entity incorporated or constituted under the law of a non-IOM country, and owned directly or indirectly by a person in (a); or (c) a person acting on behalf of or at the direction of a person in (a) or (b).</li> <li>2. Dealing with a transferable security or monet-market instrument if it has a maturity exceeding 30 days, and ii issued after 12 September 2014 by (a) a person listed in paras 6 to 11 of Schedule 2; (b) an entity incorporated under the law of a non-IOM country, and owned directly or indirectly by a</li> </ol>	<ol style="list-style-type: none"> <li>1.reg.16</li> <li>2.reg.16</li> <li>3.reg.17</li> <li>4. reg.18</li> <li>5.reg.18</li> <li>6.reg.18</li> <li>7. reg.18</li> <li>8.reg.18</li> </ol>	

	<p>person in (a); or (c) a person acting on behalf of or at the direction of a person in (a) or (b)</p> <ol style="list-style-type: none"> <li>3. Granting a new loan or credit with a maturity exceeding 30 days to (a) a person listed in Schedule 2; (b) an entity incorporated under the law of a non-IOM country, and owned by a person in (a); or (c) a person acting on behalf of or at the direction of a person in (a) or (b).</li> <li>4. Acquiring or extending a participation, or acquiring any ownership interest, in land located in Crimea.</li> <li>5. Acquiring or extending a participation, or acquiring any ownership interest in an entity which has a place of business located in Crimea.</li> <li>6. Granting any loan or credit, entering into any arrangement to grant a loan or credit, or otherwise provide funds to an entity which has a place of business located in Crimea or for the purpose of financing such an entity.</li> <li>7. Establishing or participating in a joint venture in Crimea or with an entity which has a place of business located in Crimea.</li> <li>8. Providing investment services for activities in reg. 18.</li> </ol>		
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 11-18 (Part 3 Finance) or enabling the contravention of prohibitions.	reg. 19	
Breach of requirements under Treasury licences	<ol style="list-style-type: none"> <li>1. Knowingly or recklessly providing false information or providing a document that is not what</li> </ol>	<ol style="list-style-type: none"> <li>1. reg. 67</li> <li>2. reg. 67</li> </ol>	

	<p>it purports to be for the purpose of obtaining a Treasury licence</p> <p>2. Failing to comply with the conditions of a Treasury licence</p>		
Breach of reporting obligations	<p>1. Failure to inform the Treasury about knowledge or reasonable cause to suspect that a person is a designated person or has committed an offence under Part 3 of the Regulations or regulation 67 (finance: licensing offences).</p> <p>2. Failure to provide the Treasury with information on which the knowledge or suspicion is based or information by which the person can be identified.</p> <p>3. Failure to provide the Treasury with information about any funds or economic resources it holds for a designated person at the time when it first had knowledge or suspicion.</p>	<p>1.reg. 70</p> <p>2.reg. 70</p> <p>3. reg.70</p>	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> <li>to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both.</li> </ul>
Failure to comply with requests for information	<p>1. Failure to provide information in the time and manner requested under reg. 26.</p> <p>2. Knowingly and recklessly providing false information in respect of information requested under reg. 26.</p> <p>3. Evasion of requests made under reg. 26 or reg. 27.</p> <p>4. Obstruction of Treasury requests for information made under reg. 26 or reg. 27.</p>	<p>1. reg.74</p> <p>2. reg.74</p> <p>3. reg.74</p> <p>4. reg.74</p>	
Breach of confidential information provision	<p>Disclosure of information specified by the Secretary of State as confidential, where knowledge or reasonable cause to suspect that the information is to be treated as confidential</p>	<p>reg. 9</p>	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> <li>to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both.</li> <li>Liable on conviction on</li> </ul>

			information - to custody for a term not exceeding 2 years or to a fine, or to both.
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## ANNEX B

### Table of trade sanctions offences

<b>Type of Sanctions offences</b>	<b>Specific offence</b>	<b>Relevant prohibition or requirement</b>	<b>Maximum penalty</b>
Breach of controls on exporting goods.	1. Exporting military goods 2. Exporting dual-use goods 3. Exporting energy-related goods 4. Exporting infrastructure-related goods (Crimea)	1. Reg. 21 2. Reg. 32 3. Reg. 40 4. Reg. 48  Offence contained within Customs and Excise Management Act 1986 s69 (1)	Liable on summary conviction To a penalty of £20,000 or of three times the value of the goods whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both.  Liable on conviction to indictment  To a penalty of any amount, or to imprisonment for a term not exceeding 10 years (this a modification to the 7 year maximum set out in the Customs and Excise Management Act 1986
Breach of controls on importing goods	1. Importing military goods 2. Importing goods (Crimea).	1. Reg. 23 2. Reg. 47  Offence contained within Customs and Excise Management Act s 47 (1)	Liable on summary conviction  To imprisonment to a term not exceeding 12 months or a fine (or both).  Liable on conviction to indictment  To imprisonment for a term not exceeding 10 years or a fine (or both).
Supplying and delivering goods	1. Supplying and delivering military goods 2. Supplying and delivering dual-use goods 3. Supplying and delivering energy-related goods 4. Supplying and delivering infrastructure-related goods (Crimea)	1. Reg 25 (1) 2. Reg 34 (1) 3. Reg 42 (1) 4. Reg 50 (1)	Liable on summary conviction  To imprisonment to a term not exceeding 12 months or a fine (or both).  Liable on conviction to indictment

			To imprisonment for a term not exceeding 10 years or a fine (or both).
Making available goods and technology	1. Making available military goods and technology 2. Making available dual-use goods and technology 3. Making available energy-related goods 4. Making available infrastructure-related goods (Crimea)	1. Reg 25 (1) 2. Reg 34(1) 3. Reg 42 (1) 4. Reg 50(1)	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction to indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Transferring technology	1. Transferring military technology 2. Transferring dual-use technology	1. Reg 26(1) 2. Reg 35(1)	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction to indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Providing technical assistance relating to goods and technology	1. Providing technical assistance relating to military goods and technology 2. Providing technical assistance relating to dual-use goods and technology 3. Providing technical assistance relating to energy-related goods 4. Providing technical assistance relating to infrastructure-related goods (Crimea)	1. Reg 27 (1) 2. Reg 36 (1) 3. Reg 43 (1) 4. Reg 51(1)	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction to indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Providing brokering services relating to goods and technology	1. Providing brokering services relating to military goods and technology	1. Reg 29 (1) 2. Reg 38 (1) 3. Reg 45 (1)	Liable on summary conviction



	<p>2. Providing brokering services relating to dual-use goods and technology</p> <p>3. Providing brokering services relating to energy-related goods</p> <p>Providing brokering services relating to infrastructure-related goods (Crimea)</p>	4.Reg 53 (1)	<p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction to indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Enabling or facilitating military activities	Providing technical assistance, armed personnel, financial services or funds, or brokering services where such provision enables or facilitates the conduct of military activities.	Reg 30 (1)	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both)</p> <p>Liable on conviction on indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Providing other energy- related services	Providing relevant energy services	Reg. 46 (1)	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both)</p> <p>Liable on conviction on indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Providing other services relating to the Crimea	<p>1.Providing services relating to a relevant infrastructure sector in Crimea</p> <p>2. Providing services relating to tourism in Crimea</p>	<p>1.Reg 54 (1)(a)</p> <p>2.Reg 54 (1)(b)</p>	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both)</p> <p>Liable on conviction on indictment</p> <p>To imprisonment for a term not exceeding 10</p>

			years or a fine (or both).
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 22-53 (Trade) or enabling the contravention of prohibitions.	Reg. 55	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction on indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Licensing Offences	<p>1. Knowingly or recklessly:</p> <p>i. Providing information that is false in a material respect, or</p> <p>ii. Providing or producing a document that is not what it purports to be, for the purpose of obtaining a trade licence.</p> <p>2. Purporting to act under the authority of a trade licence but failing to comply with any condition contained in the licence.</p>	<p>1. Reg. 68 (1)(a) and (b)</p> <p>2. Reg 68 (2)</p>	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction on indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Information Offences	<p>1. Failing to comply with record keeping requirements in Reg. 77</p> <p>2. (a) Intentionally obstructing an official in performance of any of the official's functions under this regulation or (b) Failing to produce a register, record or document when reasonably required to do so by an official under this regulation.</p>	<p>1. Reg. 77 (6)</p> <p>2. Reg. 78 (5)(a)(b)</p>	<p>Liable on summary conviction</p> <p>To imprisonment to a term not exceeding 12 months or a fine (or both).</p> <p>Liable on conviction on indictment</p> <p>To imprisonment for a term not exceeding 10 years or a fine (or both).</p>

## ANNEX C

### Table of transport sanctions offences

<b>Type of Sanctions offences</b>	<b>Specific offence</b>	<b>Relevant prohibition or requirement</b>	<b>Maximum penalty</b>
Breach of shipping sanctions	Failure to comply with a Crimean ports direction from the UK Secretary of State (a direction prohibiting a ship from entering a port located in Crimea)	Reg 57 (3)	Liable on summary conviction  To imprisonment to a term not exceeding 12 months or a fine (or both).  Liable on conviction on indictment  To imprisonment for a term not exceeding 10 years or a fine (or both).