

Introduction

The Treasury has issued this guidance to assist in the implementation of, and compliance with the Syria (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 that have effect in the United Kingdom from time to time.

Legislation

The Syria (Sanctions) (EU Exit) Regulations 2019 have effect in the Isle of Man by the Syria Sanctions (Application) Regulations 2020 [[SD 2020/0503](#)] ("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 may be made by –

- Email customs@gov.im
- Telephone 01624 648109

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1. Prohibitions and requirements imposed by the Regulations

These Regulations impose financial, trade, aircraft and immigration sanctions for the purpose of encouraging the Syrian regime to refrain from actions, policies or activities which repress the civilian population in Syria and to participate in good faith to reach a negotiated political settlement to bring about a peaceful solution to the conflict in Syria.

In order to achieve their stated purposes, 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)¹ 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.

The maritime enforcement powers contained in Part 10 of the Regulations apply in relation to Manx ships in international or foreign waters, ships without nationality in international waters and foreign ships in international waters.

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

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 IOM from the same time, and any variation or revocation of the designation will also have effect in the IOM.

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 1981 Chapter 61.

1.2 Financial sanctions

Asset Freeze

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

This means that asset freezes are imposed on those persons who are designated as a result of carrying on prohibited activities in Syria related to chemical weapons, including developing, producing, acquiring, stockpiling or retaining chemical weapons, transferring chemical weapons to any person, using chemical weapons, engaging in any military preparations to use chemical weapons, and providing assistance to or encouraging or inducing any person to engage in any of the above activity.

Asset freezes are also imposed on those persons who are designated for providing financial services or making funds or economic resources available to those that are repressing the civilian population in Syria or supporting or benefitting from the Syrian regime.

Asset freezes are also imposed on those persons who are designated because of their involvement in the supply to Syria of restricted goods or restricted technology or of material related to such goods or providing financial services related to such supply. The Regulations also impose asset freezes on those involved in supplying goods or technology to Syria which could contribute to repressing the civilian population or supporting or benefitting from the Syrian regime, or providing financial services relating to such a supply.

More information on financial sanctions can be found in the [Financial Sanctions guidance](#).

Investment and financial services and markets

There are specific prohibitions under the Regulations that apply to investments, financial services and markets.

An Isle of Man credit or financial institution must not open a bank account, establish a correspondent banking relationship or a joint venture with specific institutions, namely a credit or financial institution domiciled in Syria; any branches or subsidiaries, no matter where they are in the world, of credit or financial institutions domiciled in Syria; or credit or financial institutions not domiciled in Syria but owned or controlled by a person domiciled in Syria. Isle of Man credit or financial institutions must not open a representative office or establish a branch or subsidiary in Syria.

There are also restrictions relating to branches, subsidiaries and representative offices of those institutions mentioned above for example, in relation to them opening of representative offices or branches in the Isle of Man. It is also prohibited for these institutions to acquire or extend a participation in, or acquire any ownership interest in Isle of Man credit or financial institutions.

Any sale or purchase of public bonds or public-guaranteed bonds issued after 19 January 2012 must not be made to or from the Syrian regime or any of the institutions mentioned above, or to or from any person acting on behalf of those mentioned above or at their direction, or to or from an entity owned or controlled by them. Nor must any person provide brokering, advertising or other services which assist the issue of public or public-guaranteed bonds.

A person must not provide insurance or reinsurance services to the Syrian regime.

The Regulations impose prohibitions on investments in relation to crude oil and electricity production. These include granting a loan or credit, acquiring any ownership interest in or creating a joint venture with a person connected with Syria who is engaged in the exploration, production or refining of crude oil or the construction or installation of a new power plant for electricity production.

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 2008](#))
- anything which falls within chapter 93 of the Goods Classification Table² other than military goods
- goods and technology relating to chemical and biological weapons (as specified in Schedule 3 to the Regulations³)
- interception and monitoring goods and technology (as specified in Schedule 4 to the Regulations)
- interception and monitoring services
- crude oil and petroleum products which originate in Syria (as specified in Part 2(3) and (4) of Schedule 2 to the Regulations)
- internal repression goods and technology (as specified in Schedule 5 to the Regulations)
- goods and technology relating to crude oil and natural gas (as specified in the EU list in [Annex VI of Council Regulation No. 36/2012](#))
- aviation fuel and aviation fuel additives (as specified in Part 2(2) of Schedule 2 to the Regulations)
- Syrian denominated bank notes or coinage
- gold, precious metals or diamonds (as specified in Part 2(6) of Schedule 2 to the Regulations)
- luxury goods (as specified in Part 2(7) of Schedule 2 to the Regulations)
- goods and technology relating to electricity production (as specified in Part 2 (5) of Schedule 2 to the Regulations)
- services relating to the construction and installation in Syria of new power plants for electricity production

[Technical guidance on interception and monitoring is available](#)

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.

A number of goods subject to prohibitions in these Regulations 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 to enable importers to ascertain the applicable rate of import duty for their goods. It is

² "the Goods Classification Table" means the table so named in Annex I in Part Three of the [Tariff of the United Kingdom](#).

³ This schedule includes certain dual-use items which are identified by reference to the entries in [Annex I to Council Regulation 428/2009](#) as retained by the European Union (Withdrawal) Act 2018 ('the Dual-Use Regulation')

this system of classification that is used in these Regulations in order to determine whether goods are within scope of the prohibitions.

This means that where commodity codes are used in these Regulations, the relevant goods are those which would be classified under the relevant commodity code (applying the rules in the UK Tariff) if the goods were being imported into the Isle of Man.

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 the prohibitions in these Regulations do not apply to all of the items under that commodity code. The prohibitions will only apply to those items that (1) would be classified under the commodity code and (2) that match the description given next to the relevant "ex" code entry in the Regulations.

Further detail on these trade prohibitions, including key terminology used, is explained below. Please have regard to the relevant legislation which contains full definitions of terms used here.

The term "regulation 28 goods" and "regulation 28 technology" is used below to refer to the following items, which the trade restrictions at Chapter 2 relate to:

- goods and technology relating to chemical and biological weapons
- goods and technology relating to crude oil and natural gas
- interception and monitoring goods and technology
- internal repression goods and technology; and
- aviation fuel and aviation fuel additive goods (except in relation to the technical assistance, financial services and funds and brokering prohibitions)⁴.

Export of goods

The concept of "export" is set out in customs legislation, but is further detailed in the Regulations, which clarifies that "export" means export from the Isle of Man, but does not capture where goods are removed to the United Kingdom from the Isle of Man.

The export prohibitions in regulations 29 (regulation 28 goods) and 47 (goods relating to electricity production) cover exports to Syria as well as exports that are for use in Syria.

The export prohibition in regulation 41 (bank notes or coinage) covers exports to or for the benefit of the Central Bank of Syria.

The export prohibition in regulation 42 (gold, precious metals or diamonds) covers exports to a 'Syrian regime person' as defined in regulation 27(6). The export prohibition in regulation 46 (luxury goods) covers exports to Syria.

This means that, even if the immediate destination is not Syria, the prohibition may still apply. Exporters should check the ultimate end use of goods and may apply for a licence or contact the [Export Control Joint Unit](#) (ECJU) if you know or think the items may be used in a way that would breach a prohibition.

Import of goods

The concept of "import" is set out in customs legislation, but is further detailed in the regulation 6, which clarifies in particular that goods removed to the Isle of Man from the United Kingdom are not to be regarded as imported, subject to some exceptions.

⁴ See Regulation 33(4), 34(6) and 35(5)

The import prohibition in Regulation 36 (arms and related materiel, crude oil and petroleum products) covers imports that are consigned from Syria and goods that originated in Syria. The import prohibition in Regulation 42 (gold, precious metals or diamonds) covers imports consigned from a 'Syrian regime person' as defined in Regulation 27(6). This means that even if the immediate place the goods were shipped from was not Syria, the prohibition may still apply. Therefore, importers should check the original place goods were consigned from and apply for a licence or contact the UK's [Import Licensing Branch](#) if you think the items may have originated in Syria or been consigned from Syria or from a 'Syrian regime person'.

Supply and delivery of goods

Supply and delivery prohibitions in regulations 30 (regulation 28 goods) and 46 (luxury goods) prohibit a person from directly or indirectly supplying or delivering certain goods from a third country to a place in Syria.

Regulation 38 (crude oil and petroleum products and military goods) prohibits a person from directly or indirectly supplying or delivering certain goods originating in or consigned from a place in Syria to a 'third country'. It also covers movement of those goods from a place in a 'non-IOM country' to a place in a different 'non-IOM country'.

Regulation 41 (bank notes or coinage) prohibits a person from directly or indirectly supplying or delivering certain goods from a third country to or for the benefit of the Central Bank of Syria.

Regulation 42 (gold, precious metals or diamonds) prohibits a person from directly or indirectly supplying or delivering certain goods from a third country to a 'Syrian regime person' as defined in regulation 27(6). It also covers movement of those goods from a 'Syrian regime person' to a place in a 'non-IOM country'.

Regulation 47 (goods relating to electricity production) covers movement of certain goods from a third country to a place in Syria.

'Third country' and 'non-IOM country' are defined in each regulation.

Making goods and technology available

The prohibition in regulation 31 (regulation 28 goods and technology) on making goods or technology available (e.g. through a sale) covers directly or indirectly making them available for use in Syria or to a "person connected with Syria".

Regulation 41 (bank notes or coinage) covers making certain goods available to or for the benefit of the Central Bank of Syria. Regulation 42 (gold, precious metals or diamonds) prohibits directly or indirectly making certain goods available to a 'Syrian Regime person' as defined in regulation 27(6). Regulation 46 (luxury goods) covers making certain goods available to a person connected with Syria. Regulation 47 (goods relating to electricity production) covers making certain goods available for use in Syria.

Regulation 27(5) sets out when a person is to be regarded as "connected with" Syria (and this applies where the term is used in other trade prohibitions in Chapter 2 and 4 of the Regulations).

Acquisition of goods and technology

The prohibition in regulation 37 (military goods and technology, crude oil and petroleum) on the acquisition of certain goods and technology includes directly or indirectly acquiring certain goods or technology originating in Syria, which are located in Syria, or from a person connected with Syria.

Regulation 42 (gold, precious metals or diamonds) covers the acquisition of goods from a 'Syrian regime person' as defined in regulation 27(6).

Transfer of technology

The prohibition in regulation 32 (regulation 28 technology) on the transfer of technology includes transfer to a place in Syria or a person connected with Syria. Regulation 39 (military technology) covers the transfer of military technology to persons or places outside the Isle of Man where the transfer is from a place in Syria.

The term 'transfer' means a transfer by any means (or combination of means), including oral communication and that transfer of goods on which the technology is recorded or from which it can be derived, other than the export of such goods.

Where technology relating to chemical and biological weapons, interception and monitoring technology, internal repression technology or military technology is contained within a good, that good would be classified as falling under the respective category of controlled good under the accompanying goods-related provisions. This includes information contained on USB memory devices, laptops, tablets and the like.

Technical assistance

The term 'technical assistance' in relation to goods and technology is defined in regulation 27, which states that it means:

- technical support relating to the repair, development, production, assembly, testing, use or maintenance of the goods or technology, or
- any other technical service relating to the goods or technology.

Prohibitions apply where the technical assistance relates to certain specified goods or technology.

The prohibition in regulation 33 (regulation 28 goods and technology) applies to the direct or indirect provision of such technical assistance -

- to persons "connected with Syria" or
- for use in Syria.

Regulation 43 (gold, precious metals or diamonds) prohibits the direct or indirect provision of technical assistance to a 'Syrian regime person' as defined in regulation 27(6).

Regulation 47 (electricity production) prohibits the direct or indirect provision of technical assistance (which, for the purposes of this regulation, means the provision of technical support or any other technical service) to anyone where such provision relates to the construction or installation in Syria of a new power plant for electricity production.

This means that, even if the person to whom you are providing technical assistance is not in or "connected with Syria", the prohibition may still apply if the goods or technology to which the technical assistance relates are for use in Syria. Therefore, if you are providing technical assistance you should check whether the goods or technology may be used in Syria and apply for a licence or contact ECJU if so.

Financial services and funds related to goods and technology

'Financial services' refer to any services of a financial nature in many different forms including insurance and banking. Financial services include payment and money transmission services. The full definition of 'financial services' can be found in the Regulations.

'Funds' means financial assets and benefits of every kind, including cash, securities and interest. The full definition of 'funds' can be found in the Regulations.

Trade sanctions prohibitions on the provision of financial services and funds apply where they relate to certain specified goods or technology.

The prohibitions in the Regulations apply to the direct or indirect provision of financial services, and the direct or indirect making available of funds to persons connected with Syria in pursuance of or in connection with an arrangement set out in the Regulations at regulation 34(1). This captures arrangements where the object or effect falls into one of the prohibitions, for example the export of certain goods or direct or indirect supply or delivery of certain goods (regulation 28 goods and technology).

These prohibitions also prohibit the direct or indirect provision of financial services or funds in pursuance of or in connection with specific arrangements as set out at regulation 34(3).

Prohibitions in regulation 40 prohibit the direct or indirect provision of financial services or funds in pursuance of or in connection with an arrangement set out at regulation 40(1), which includes arrangements relating to military goods and technology, crude oil and petroleum.

Prohibitions in regulation 44 (gold, precious metals or diamonds) prohibit the direct or indirect provision of financial services and the direct or indirect making available of funds to a 'Syrian regime person' (as defined in regulation 27(6)) in pursuance of or in connection with arrangements set out at regulation 44(1). These prohibitions also prohibit the direct or indirect provision of financial services or funds in connection with specific arrangements set out at regulation 44(3).

Regulation 47 (goods relating to electricity production) prohibits the provision of financial services or funds to anyone where such provision relates to the construction or installation in Syria of a new power plant for electricity production.

Brokering services

The definition of 'brokering services' is set out in regulation 2, which states that it means any service to secure, or otherwise in relation to, an arrangement, including (but not limited to):

- the selection or introduction of persons as parties or potential parties to the arrangement
- the negotiation of the arrangement
- the facilitation of anything that enables the arrangement to be entered into, and
- the provision of any assistance that in any way promotes or facilitates the arrangement.

Regulation 35 prohibits the direct or indirect provision of brokering services where they relate to specific arrangements (concerning regulation 28 goods and technology), set out at regulation 35.

Regulation 45 (gold, precious metals or diamonds) prohibits the direct or indirect provision of brokering services to a Syrian regime person in relation to an arrangement set out at regulation 45(1), and the direct or indirect provision of such services in relation to an arrangement at regulation 45(2).

Other service provisions

Certain other services are prohibited in the Regulations. This includes the provision of interception and monitoring services to or for the benefit of the Syrian Regime⁵ (regulation 48). The definition of 'interception and monitoring services' is set out in regulation 20.

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 Immigration Sanctions

The effect of the Regulations is to impose a travel ban on persons who are designated by the UK Secretary of State for the purposes of being made subject to immigration sanctions under the Sanctions Act. Such persons are excluded persons for the purposes of section 8B of the Immigration Act 1971 (as that 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. Any foreign national who is subject to a travel ban under the Regulations, and who 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.

1.5 Transport Sanctions

Part 6 of the Regulations prohibit certain aircraft connected with Syria from landing in the Isle of Man. These are;

- any aircraft operated by Syrian Arab Airlines, or
- any aircraft which is owned, chartered or operated by a person who is connected with Syria and is using the aircraft exclusively for air cargo services.

The Department for Enterprise is responsible for the implementation of this prohibition. The Isle of Man Civil Aviation Administration (IOMCAA) can assist in reinforcing the prohibition by withdrawing permits to land in the Isle of Man and take on passengers and cargo.

The Treasury has overall responsibility for issuing licences allowing specific exceptions to this prohibition.

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).

⁵ "The Syrian regime" is defined in the Regulations as the regime in Syria on or after 9 May 2011 led by Bashar Al-Assad and includes its public bodies, corporations or agencies, or any person acting on its behalf or at its direction.

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 trade, aircraft and 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 69(6) or 73 (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). Any breach of the trade licensing provisions is also triable either way and carries a maximum sentence of 2 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

The aviation prohibition is integral to the enforcement of the overall sanctions regime. Breaching the prohibition is a serious offence and carries a maximum sentence of 7 years imprisonment.

Where the conditions on which an aircraft licence has been issued are broken, those found to be culpable can be imprisoned up to a maximum of 2 years, receive a fine, or both. Failure to comply with directions is in certain circumstances also an offence under the Regulations.

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 the 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 by a relevant institution (any such interest and other earnings will be frozen in accordance with the relevant legislation underpinning the asset freeze). An exception also exists from the prohibition on making funds available to a designated person, when funds are transferred to a frozen account in discharge (or partial discharge) of an obligation which arose before the recipient became a designated person.

There are exceptions for the prohibitions relating to the provision of insurance and reinsurance services to allow the provision of compulsory or third-party insurance to a Syrian national or entity that is located in the Isle of Man. The provision of insurance for a diplomatic mission or consular post of Syria in the Isle of Man is also exempt, as is the provision of insurance for those acting on behalf or at the direction of the Syrian regime if it is for their personal use. There is also an exception for providing insurance or reinsurance to the owner of a ship or aircraft which is chartered, or a vehicle which is hired, by a person acting on behalf of or at the direction of the Syrian regime, provided that person is not designated.

The Regulations also provide exceptions from the prohibitions relating to petroleum products such as for a diplomatic mission to purchase, supply or deliver petroleum products where these products are exclusively for the official use of that mission.

There is also a humanitarian assistance exception from the relevant prohibitions under the Regulations. This exception applies to persons who receive funding from the Isle of Man Government for the purpose of providing a humanitarian assistance activity in Syria. It applies when such an "IOM funded person" makes available funds or economic resources for the purposes of either:

- purchasing, supplying or delivering petroleum products; or

- providing funds, economic resources or financial services in relation to those activities; and

where the petroleum products are purchased, supplied or delivered exclusively for the purposes of providing a humanitarian assistance activity. If you rely on this exception, you must notify its use to the [Export Control Joint Unit](#) (ECJU).

There is an exception allowing the purchase of kerosene jet fuel in Syria for the continuation of a flight. And there is an exception from the prohibitions where aviation fuel or aviation fuel additives are exclusively for use by non-Syrian aircraft landing in Syria for the continuation of a flight.

The Regulations include an exception from the prohibitions relating to military goods and technology, and arms and related material, for activities which are carried out in accordance with paragraph 10 of UN Security Council Resolution 2118 (2013) to ensure the elimination of the chemical weapons programme of the Syrian regime.

The Regulations also provide for an exception to the restrictions on luxury goods when relating to the personal effects of a person travelling to Syria or goods of a non-commercial nature for the personal use of a person travelling to Syria and contained in that person's luggage.

There are exceptions relating to the aviation prohibition in these Regulations to allow an aircraft to land in the Isle of Man in emergencies where failing to land would endanger the lives of persons on board or the safety of the aircraft itself. Exceptions are also permitted where -

- (a) an aircraft engaged in non-scheduled international air services lands in the IOM for non-traffic purposes under article 5 of the Chicago Convention 1944; or
- (b) an aircraft engaged in scheduled international air services lands in the IOM for non-traffic purposes under section 1 article 1 of the International Air Services Transit Agreement (IASTA) 1944.

The exceptions apply automatically and do not require you to obtain a licence from the Treasury.

Regulation 59A establishes an exception to regulations 11 to 15, regulation 16, regulation 21, Chapters 2 to 5 of Part 5 (Trade) and regulation 51(1) which provides that prohibitions are not contravened if conduct is authorised by a licence which is issued under the law of the United Kingdom, the Channel Islands or any British Overseas Territory for the purpose of disappling a prohibition in that jurisdiction which corresponds to the relevant prohibition.

The Regulations also include an exception in relation to any prohibition or requirement imposed by the Regulations for actions determined by a responsible officer to be in the interests of national security, or the prevention or detection of serious crime.

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 (asset freeze measures and making available provisions) contained in the Regulations, the designated person or a representative (on their behalf) may apply for a licence from the Treasury in order to be able to use their funds or economic resources (non-monetary assets, such as property or vehicles). Part 2 of Schedule 6 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 professional fees or reasonable expenses for the provision of legal services
- reasonable fees or service charges arising from the routine holding or maintenance of frozen funds or economic resources
- extraordinary expenses
- pre-existing judicial decisions etc
- humanitarian assistance activities etc
- diplomatic missions etc
- human safety or environmental protection
- education, professional training or academic research
- essential energy needs
- evacuations
- chemical Weapons Convention
- extraordinary situations
- prior obligations
- Central and Commercial Banks of Syria

The Regulations also provide a power for licences to be issued by the Treasury where other financial sanctions apply and details of these can be found in regulation 61 (Treasury licences). Specifically, in respect of the prohibitions in regulation 16 (Isle of Man credit or financial institutions) and regulation 21 (investments in relation to crude oil and electricity production) a licence can be granted, where considered appropriate, in the following circumstances as set out in Part 3 of Schedule 6:

- assisting the civilian population in Syria.

Further information on exemptions and licensing grounds can be found in the [Financial Sanctions Guidance](#).

3.3 Licensing for trade sanctions

Licences 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 3.3). 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](#)

3.4 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 the [Export Control Joint Unit](#) 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.

Dual-use goods and technology

Please note that the export of and trade in dual-use goods and technology are also controlled under the Dual-Use Regulation so you will also need an authorisation (licence) which is valid under that law. Authorisations under the Dual-Use Regulation are granted by the Treasury.

This means that all licence applications relating to dual-use 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 an authorisation is refused for the same activity under the Dual-Use Regulation.

As explained above in relation to military goods and technology only a single licence application will be required in relation to dual-use goods and technology, which falls within the scope of both these Regulations and the Dual-Use Regulation. The application will be considered against the relevant licensing criteria. If a licence is granted it will be valid under the Dual-Use Regulation and the Export Control Order 2008 as well as these Regulations.

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](#).

Transit control

Certain goods transiting the UK/IOM are still regarded as being exported when they leave the country and are therefore subject to control. Article 17 of the Export Control Order 2008 includes a transit and transshipment exception meaning that in many situations a licence is not required. This exception does not apply to goods destined for Syria, meaning that a licence is required to transit goods through the UK/IOM or to transship them in the UK/IOM with a view to re-exportation to Syria.

3.5 Licensing for transport sanctions

Where the aviation prohibition applies, and an exception does not apply, a licence may be issued by Treasury in particular circumstances to allow for specific actions to take place which would otherwise be prohibited.

A licence may be granted to allow for an aircraft, (that would otherwise be subject to the prohibition in the Regulations), to land in the Isle of Man, for reasons not related to the exceptions detailed above. An example would be to take on board medicines or emergency food supplies.

A licence may be general or be issued to a particular category of person or to a particular person. Licences may contain conditions and they may be of a defined duration or of indefinite duration.

3.6 Directions in respect of 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"> 1. Dealing with funds or economic resources owned, held or controlled by a designated person 2. Making funds available directly or indirectly to a designated person 3. Making funds available for the benefit of a designated person 4. Making economic resources available directly or indirectly to a designated person 5. Making economic resources available for benefit of a designated person 	<ol style="list-style-type: none"> 1. Reg. 11 2. Reg. 12 3. Reg. 13 4. Reg. 14 5. Reg. 15 	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both. <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 7 years or to a fine, or to both.
Breach of sanctions (investment, financial services and financial markets restrictions)	<ol style="list-style-type: none"> 1. IOM credit or financial institutions opening accounts or establishing correspondent banking relationships or establishing a joint venture with Syrian credit or financial institutions, their branches or subsidiaries or credit or financial institutions not in Syria but owned or controlled by a person in Syria 2. IOM credit or financial institutions opening a representative office, or establishing a branch or subsidiary in Syria 3. Opening of a representative office, branch, subsidiary of a Syrian credit or financial institution, their branches or subsidiaries or credit or financial institutions not in Syria but owned or controlled by a person in Syria in the IOM. 4. Entering into business arrangements for, or on behalf of, Syrian credit or 	<ol style="list-style-type: none"> 1. Reg.16 2. Reg.16 3. Reg.17 4. Reg.18 5. Reg.18 6. Reg.18 7. Reg.18 8. Reg.18 9. Reg.19 10. Reg.20 11. Reg.21 	

	<p>financial institutions, their branches or subsidiaries or credit or financial institutions not in Syria but owned or controlled by a person in Syria, in the IOM.</p> <p>5. Authorising the taking up of and doing business by a representative office, branch or subsidiary of a Syrian credit or financial institution, their branches or subsidiaries or credit or financial institutions not in Syria but owned or controlled by a person in Syria, if the representative office, branch or subsidiary was not operational before 19 January 2012</p> <p>6. Acquiring or extending a participation in, or acquiring any ownership interest in a IOM credit or financial institution by a Syrian credit or financial institution, their branches or subsidiaries or credit or financial institutions not in Syria but owned or controlled by a person in Syria</p> <p>7. Sale or purchase of Syrian bonds or bonds guaranteed by the Syrian regime and issued after 19 January 2012 to or from specified persons</p> <p>8. Provision of brokering services to specified persons in respect of Syrian bonds or bonds guaranteed by the Syrian regime and issued after 19 January 2012</p> <p>9. Provision of brokering, advertising or other types of services which help specified persons issue bonds issued or guaranteed by the Syrian regime</p> <p>10. Provision of insurance or reinsurance services to the Syrian regime</p>		
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	11. Granting a loan or credit to specified persons, acquiring or extending a participation, or acquiring any ownership interest in specified persons or creating a joint venture with specified persons engaged in the exploration, production or refining of crude oil or the construction or installation of a new power plant for electricity production.		
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 11-21 (Part 3 Finance) or enabling the contravention of prohibitions.	Reg. 22	
Breach of requirements under Treasury licences	<ol style="list-style-type: none"> 1. Knowingly or recklessly providing false information or providing a document that is not what it purports to be for the purpose of obtaining a Treasury licence 2. Failing to comply with the conditions of a Treasury licence 	<ol style="list-style-type: none"> 1. Reg. 65(1) 2. Reg. 65(2) 	
Breach of reporting obligations	<ol style="list-style-type: none"> 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 64 (finance: licensing offences). 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. 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. 	Reg. 69	Liable on summary conviction - <ul style="list-style-type: none"> • to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both.
Failure to comply with requests for	<ol style="list-style-type: none"> 1. Failure to provide information in the time 	Reg. 73	

information	<p>and manner requested under reg. 71</p> <ol style="list-style-type: none"> 2. Knowingly and recklessly providing false information in respect of information requested under reg. 71 3. Evasion of requests made under reg. 71 or reg. 72. 4. Obstruction of Treasury requests for information made under reg. 71 or reg. 72. 		
Breach of confidential information provision	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	Reg. 9	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both. <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 2 years or to a fine, or to both.

ANNEX B

Table of trade sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition or requirement	Maximum penalty
Breach of controls on exporting goods.	<ol style="list-style-type: none"> 1. Exporting aviation fuel and aviation fuel additives 2. Exporting goods relating to chemical and biological weapons 3. Exporting goods relating to crude oil and natural gas 4. Exporting interception and monitoring goods 5. Exporting internal repression goods 6. Exporting bank notes or coinage to or for the benefit of the Central Bank of Syria 7. Exporting gold, precious metals or diamonds to a Syrian regime person 8. Exporting luxury goods 9. Exporting goods relating to electricity production 	<ol style="list-style-type: none"> 1. Reg. 29(1) 2. Reg.29(1) 3. Reg.29(1) 4. Reg.29(1) 5. Reg.29(1) 6. Reg 41(1) 7. Reg 42(1) 8. Reg. 46(1) 9. Reg 47(1) <p>Offence contained within Customs and Excise Management Act 1986 s.69 (1)</p>	<p>Liabale on summary conviction -</p> <ul style="list-style-type: none"> • to a penalty of £5,000 or of three times the value of the goods whichever is the greater, or to custody for a term not exceeding 6 months, or to both. <p>Liabale on conviction on information -</p> <ul style="list-style-type: none"> • to a penalty of any amount, or to custody 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	<ol style="list-style-type: none"> 1. Importing arms and related materiel 2. Importing crude oil and petroleum products 3. Importing gold, precious metals or diamonds 	<ol style="list-style-type: none"> 1. Reg.36(1)(a) and (2) 2. Reg.36(1)(b) and (2) 3. Reg.42(2) <p>Offence contained within Customs and Excise Management Act s. 47 (1)</p>	<p>Liabale on conviction on information -</p> <ul style="list-style-type: none"> • to a penalty of any amount, or to custody 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)
Supplying and delivering goods	<ol style="list-style-type: none"> 1. Supplying and delivering aviation fuel and aviation fuel additives 2. Supplying and delivering goods relating to chemical and biological weapons 3. Supplying and delivering goods relating to crude oil and natural gas 4. Supplying and delivering interception and monitoring goods 5. Supplying and delivering internal repression goods 6. Supplying and delivering military goods 7. Supplying and delivering 	<ol style="list-style-type: none"> 1. Reg 30(1) 2. Reg 30(1) 3. Reg 30(1) 4. Reg 30(1) 5. Reg.30(1) 6. Reg 38(1) 7. Reg 38(1) and (2) 8. Reg 41(2)(a) 9. Reg 42(3)(c) 10. Reg. 42(3)(c) 11. Reg. 46(2) 12. Reg.47(2)(a) 	<p>Liabale on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). <p>Liabale on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).

	<p>crude oil and petroleum products.</p> <p>8. Supplying and delivering bank notes or coinage from a third country to or for the benefit of the Central Bank of Syria</p> <p>9. Supplying and delivering gold, precious metals or diamonds to a Syrian regime person</p> <p>10. Supplying and delivering gold, precious metals or diamonds from a Syrian regime person to a place in a non-IOM country</p> <p>11. Supplying and delivering luxury goods</p> <p>12. Supplying and delivering goods relating to electricity production.</p>		
Making available goods and technology	<ol style="list-style-type: none"> 1. Making available aviation fuel and aviation fuel additives 2. Making available goods and technology relating to chemical and biological weapons 3. Making available goods and technology relating to crude oil and natural gas. 4. Making available interception and monitoring goods and technology 5. Making available internal repression goods and technology 6. Making available bank notes or coinage to or for the benefit of the Central Bank of Syria 7. Making available gold, precious metals or diamonds to a Syrian regime person 8. Making available luxury goods 9. Making available goods relating to electricity production. 	<ol style="list-style-type: none"> 1. Reg 31(1) 2. Reg 31(1) 3. Reg 31(1) 4. Reg 31(1) 5. Reg 31(1) 6. Reg 41(2)(b) 7. Reg 42(3)(b) 8. Reg 46(3) 9. Reg 47(2)(b) 	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).
Transferring technology	<ol style="list-style-type: none"> 1. Transferring military technology 2. Transferring dual-use technology 3. Transferring technology 	<ol style="list-style-type: none"> 1. Reg 32(1) 2. Reg 32(1) 3. Reg 32(1) 4. Reg 32(1) 5. Reg 39(1) 	

	<p>relating to chemical and biological weapons.</p> <p>4. Transferring technology relating to crude oil and natural gas.</p> <p>5. Transferring military technology from a place in Syria to persons or a place outside the IOM.</p>		
Providing technical assistance relating to goods and technology	<p>1. Providing technical assistance relating to goods and technology related to chemical and biological weapons.</p> <p>2. Providing technical assistance relating goods and technology related to crude oil and natural gas.</p> <p>3. Providing technical assistance relating to energy-related goods</p> <p>4. Providing technical assistance relating to internal repression goods and technology.</p> <p>5. Providing technical assistance relating to gold, precious metals or diamonds to a Syrian named person.</p> <p>6. Providing technical assistance relating to the construction or installation in Syria of new power plants for electricity production.</p>	<p>1. Reg 33(1)</p> <p>2. Reg 33(1)</p> <p>3. Reg 33(1)</p> <p>4. Reg 33(1)</p> <p>5. Reg 43(1)</p> <p>6. Reg 47(3)(a)</p>	<p>Liabale on summary conviction -</p> <ul style="list-style-type: none"> to custody to a term not exceeding 12 months or a fine (or both). <p>Liabale on conviction on information -</p> <ul style="list-style-type: none"> to custody for a term not exceeding 10 years or a fine (or both).
Providing financial services and funds relating to goods and technology	<p>1. Providing financial services or funds relating to aviation fuel and aviation fuel additives;</p> <p>2. Providing financial services or funds relating to goods and technology related to chemical and biological weapons</p> <p>3. Providing financial services or funds related to goods and technology relating to crude oil and natural gas</p> <p>4. Providing financial services or funds relating to interception and monitoring goods and technology</p> <p>5. Providing financial</p>	<p>1. Reg 34(1) to (3)</p> <p>2. Reg 34(1) to (3)</p> <p>3. Reg 34(1) to (3)</p> <p>4. Reg 34(1) to (3)</p> <p>5. Reg 34(1) to (3)</p> <p>6. Reg 40(1)(a)</p> <p>7. Reg 40(1)(a)</p> <p>8. Reg 40(1)(b) (c) and (e)</p> <p>9. Reg 44(1) to (3)</p> <p>10. Reg 47(3)(b)(c)</p>	

	<p>services or funds relating to internal repression goods and technology</p> <ol style="list-style-type: none"> 6. Providing financial services or funds relating to arms and related materiel 7. Providing financial services or funds relating to crude oil and petroleum products 8. Providing financial services or funds relating to military goods and technology 9. Providing financial services or funds relating to gold, precious metals or diamonds 10. Providing financial services or funds relating to the construction or installation in Syria of new power plants for electricity production 		
Providing brokering services relating to goods and technology	<p>Providing brokering services relating to:</p> <ol style="list-style-type: none"> 1. Aviation fuel and aviation fuel additives. 2. Providing brokering services relating to goods and technology related to chemical and biological weapons. 3. Providing brokering services relating to crude oil and natural gas. 4. Providing brokering services relating to interception and monitoring goods and technology. 5. Providing brokering services relating to internal repression goods and technology. 6. Providing brokering services relating to gold, precious metals and diamonds. 	<ol style="list-style-type: none"> 1. Reg 35(1) 2. Reg 35(1) 3. Reg 35(1) 4. Reg 35(1) 5. Reg 35(1) 6. Reg 45(1) and (2) 	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).
Acquisition of goods and technology	<ol style="list-style-type: none"> 1. Acquiring crude oil and petroleum products. 2. Acquiring military goods and technology 3. Acquiring gold, precious metals or diamonds from 	<ol style="list-style-type: none"> 1. Reg 37(1) 2. Reg 37(1) 3. Reg 42(3)(d) 	

	a Syrian regime person.		
Provision of interception and monitoring services	Provision of interception and monitoring services to, or for the benefit of the Syrian regime	Reg 48(1)	<p>Liabale on summary conviction -</p> <ul style="list-style-type: none"> to custody to a term not exceeding 12 months or a fine (or both).
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 28--48 (Trade) or enabling the contravention of prohibitions.	Reg. 49(1)	<p>Liabale on conviction on information -</p> <ul style="list-style-type: none"> to custody for a term not exceeding 10 years or a fine (or both).
Licensing Offences	<ol style="list-style-type: none"> Knowingly or recklessly: <ol style="list-style-type: none"> Providing information that is false in a material respect, or Providing or producing a document that is not what it purports to be, for the purpose of obtaining a trade licence. Purporting to act under the authority of a trade licence but failing to comply with any condition contained in the licence. 	<ol style="list-style-type: none"> Reg. 66(1) Reg. 66(2) 	<p>Liabale on summary conviction -</p> <ul style="list-style-type: none"> to custody to a term not exceeding 12 months or a fine (or both). <p>Liabale on conviction on information - to custody for a term not exceeding 2 years or a fine (or both).</p>
Information Offences	<ol style="list-style-type: none"> Failing to comply with record keeping requirements in reg. 45 and 46. <ol style="list-style-type: none"> Intentionally obstructing an official in the performance of any of the official's functions Failing to produce a register, record or document when reasonably required to do so by an official. 	<ol style="list-style-type: none"> Reg. 75(6) Reg. 78(5)(a)(b) 	

ANNEX C

Table of transport sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition or requirement	Maximum penalty
Breach of aircraft sanctions	It is an offence for any aircraft that is operated by Syrian Arab Airlines to land in the IOM. It is also an offence for an aircraft which is owned, chartered or operated by a person who is connected with Syria and who is using that aircraft exclusively for the provision of air cargo services.	Reg 51(1)	Liable on summary conviction - <ul style="list-style-type: none"> • to custody for a term not exceeding 12 months, or to a fine not exceeding level 5 on the standard scale, or to both.
Failure to comply with directions	<ol style="list-style-type: none"> 1. An operator or pilot in command of an aircraft commits an offence if they fail to comply with a direction issued to them by the airport operator under regulation 51(4). 2. It is an offence for an airport operator to fail to comply, without reasonable excuse, with a direction issued to them by the Secretary of State under regulation 51(5). 	<ol style="list-style-type: none"> 1. Reg 53(2) 2. Reg 53(3) 	Liable on conviction on information - <ul style="list-style-type: none"> • to custody for a term not exceeding 7 years or to a fine, or to both.
Licensing offences	<ol style="list-style-type: none"> 1. Knowingly or recklessly: <ol style="list-style-type: none"> (a) providing information that is false in a material respect, or (b) providing or producing a document that is not what it purports to be, for the purpose of obtaining an aircraft licence. 2. Purporting to act under the authority of an aircraft licence but failing to comply with any condition of the licence. 	<ol style="list-style-type: none"> 1. Reg 67(1) 2. Reg 67(2) 	Liable on summary conviction - <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). Liable on conviction on information - to custody for a term not exceeding 2 years or a fine (or both).