

## **Introduction**

The Treasury has issued this guidance to assist in the implementation of, and compliance with the Syria (United Nations Sanctions) (Cultural Property) (EU Exit) Regulations 2020, 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 (United Nations Sanctions) (Cultural Property) (EU Exit) Regulations 2020 have effect in the Isle of Man by the Syria (United Nations Sanctions) (Cultural Property) (Application) Regulations 2020 [[SD 2020/0522](#)] ("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](mailto:customs@gov.im)
- Telephone 01624 648109

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

These Regulations impose trade sanctions for the purpose of giving effect to the Island's obligations under United Nations Security Council Resolution 2199 (2015). That resolution includes an obligation to take steps to prevent the trade in Syrian cultural property and other items of archaeological, historical, cultural, rare scientific and religious importance illegally removed from Syria since 15 March 2011, thereby allowing for their eventual safe return to the Syrian people.

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)<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.

The maritime enforcement powers contained in Part 6 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 Trade Sanctions**

The Regulations impose trade prohibitions relating to illegally removed Syrian cultural property. 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.

Regulation 5 defines "illegally removed Syrian cultural property" as Syrian cultural property or any other item of archaeological, historical, cultural, rare scientific or religious importance illegally removed from any location in Syria on or after 15 March 2011.

Regulations 7-12 prohibit the export and import and the direct or indirect supply, delivery, making available and acquisition of illegally removed Syrian cultural property. They also prohibit the direct or indirect provision of financial services, funds or brokering services in connection with an arrangement whose object or effect is one of these prohibited acts. A

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

person who holds or controls illegally removed Syrian cultural property must secure its transfer to a constable.

### **Export of illegally removed Syrian cultural property**

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 of illegally removed Syrian cultural property is prohibited under the Regulations.

### **Import of illegally removed Syrian cultural property**

The import of illegally removed Syrian cultural property is prohibited under the Regulations. 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.

### **Supply and delivery of illegally removed Syrian cultural property**

Supply and delivery prohibitions in the Regulations prohibit a person from directly or indirectly supplying or delivering illegally removed Syrian cultural property from a third country to any other third country. Regulation 8 specifies that a third country is a country that is not the UK or the Isle of Man.

### **Making available or acquisition of illegally removed Syrian cultural property**

These prohibitions prohibit a person from directly or indirectly:

1. making available (e.g. through a sale) illegally removed Syrian cultural property to another person
2. acquiring illegally removed Syrian cultural property from another person.

### **Financial services and funds relating to illegally removed Syrian cultural property**

'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 (see regulation 2).

'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 to another person of financial services or funds in pursuance of or in connection with an arrangement relating to illegally removed Syrian cultural property, as set out in the Regulations. This captures arrangements the object or effect of which falls into one of the prohibitions concerning illegally removed Syrian cultural property, for example the export or import of illegally removed Syrian cultural property.

### **Brokering services**

The definition of 'brokering services' is set out in regulation 6, 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.

The Regulations prohibit the direct or indirect provision of brokering services where they relate to specific arrangements involving illegally removed Syrian cultural property. Those arrangements are set out in regulation 11(1).

It is not possible to get a trade sanctions licence for cultural property. For enquiries and guidance on export licences for cultural property, contact the Export Licensing Unit at Arts Council England (the Isle of Man imposes the same export and trade controls as the UK):

email: [elu@artscouncil.org.uk](mailto:elu@artscouncil.org.uk)

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

The Regulations make it a criminal offence to contravene the trade 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. 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.

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

Licensing and exception provisions contained in Part 3 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. However, other types of licence, such as an export licence, might still be required.

The Regulations provide an exception for anything done to facilitate the safe return of cultural property to its legitimate owners in Syria in accordance with the objectives of paragraph 17 of UNSCR 2199.

The Regulations also include an exception in relation to any prohibition or requirement imposed by the Regulations for actions which a responsible officer has determined 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 for trade sanctions**

The Regulations do not contain a power to issue licences in respect of trade sanctions.

## **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 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 export and import of illegally removed Syrian cultural property.	<ol style="list-style-type: none"> <li>1. Export of illegally removed Syrian cultural property</li> <li>2. Import of illegally removed Syrian cultural property</li> </ol>	<ol style="list-style-type: none"> <li>1. Reg. 7(1)</li> <li>2. Reg. 7(2)</li> </ol> <p>Offence contained within Customs and Excise Management Act 1986 s.46(2) (import) s.69 (export)</p>	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> <li>• to a penalty of £5,000 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.</li> </ul> <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> <li>• 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)</li> </ul>
Breach of controls on illegally removed Syrian cultural property	<ol style="list-style-type: none"> <li>1. Supplying or delivering illegally removed Syrian cultural property.</li> <li>2. Making available or acquisition of illegally removed Syrian cultural property.</li> <li>3. Providing financial services or funds relating to illegally removed Syrian cultural property.</li> <li>4. Providing brokering services relating removed Syrian cultural property.</li> <li>5. Failure to secure the transfer of illegally removed Syrian cultural property held or controlled by a person to a constable.</li> </ol>	<ol style="list-style-type: none"> <li>1. Reg. 8</li> <li>2. Reg. 9</li> <li>3. Reg. 10</li> <li>4. Reg. 11</li> <li>5. Reg. 12</li> </ol>	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> <li>• to custody to a term not exceeding 12 months or a fine (or both).</li> </ul> <p>Liable on conviction on information -</p> <ul style="list-style-type: none"> <li>• to custody for a term not exceeding 10 years or a fine (or both).</li> </ul>

Circumvention etc. of prohibitions	Intentionally participate in activities knowing that the object or effect of them is, whether directly or indirectly to circumvent any of the prohibitions in regulations 7-12 or to enable or facilitate the contravention of any such prohibition.	Reg. 13.	
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