

Burundi Sanctions Guidance

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Isle of Man
Government

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1. Prohibitions and requirements imposed by the Regulations

This guidance is provided in relation to the Burundi (Sanctions) (EU Exit) Regulations 2019 (the "Regulations"). These Regulations have effect in the Island by the Sanctions (Implementation of UK Sanctions) Regulations 2024, made under the Sanctions Act 2024.

These Regulations impose financial and immigration sanctions for the purpose of encouraging the Government of Burundi to respect democratic principles and institutions, the rule of law and good governance and to participate in negotiations with its political opponents in good faith to bring about a peaceful solution to the political situation in the country. The government is also encouraged to refrain from policies or activities which repress civil society in Burundi and to comply with international human rights law.

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.

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 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, human rights violations or abuse and, the repression of civil society or actions, policies or activities which undermine democracy, the rule of law or good governance in Burundi.

The [UK Sanctions List](#) lists the people designated under the Regulations, and details of the sanctions in respect of which they have been designated.

¹ 1981 Chapter 61.

1.2 Financial sanctions

Asset Freeze and making available provisions

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.

1.3 Immigration sanctions

The effect of these 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), as are persons designated by the UN Security Council.

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 these 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.

2. Information and record keeping

Part 6 of the Regulations places obligations on relevant firms 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 these Regulations.

Reports must be made to the Financial Intelligence Unit (FIU), 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 Treasury licences).

If you have obligations or responsibilities under Part 6 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.

3. How will these sanctions measures be enforced?

These 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 prescribe the mode of trial and penalties that apply to such offences.

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

3.1 Financial Sanctions

Breaches of financial sanctions are a serious criminal offence. Any breach of the main financial prohibitions in the Regulations is an offence that is triable either way and carries a maximum sentence of 7 years' custody or a fine (or both).

Committing an offence under regulations 23(6) or 27 (information offences in connection with financial sanctions under the Regulations) is summary only and carries a maximum sentence of 6 months' custody 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 –

1. you must freeze the assets **immediately** upon identification
2. you must review the information you hold for that person against the UK Sanctions List to ensure you do not have a false positive identification
3. do not deal with those assets or make them available to, or for the benefit of the designated person unless –
 - o you have a legal exemption
 - o you have a licence
4. you must report the frozen assets to the Financial Intelligence Unit ("FIU").

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

Licensing and exception provisions are contained in Part 5 of the Regulations.

4.1 Exceptions

The Regulations set out exceptions to some of the financial 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 including for the crediting of a frozen account by a relevant institution, providing that any such credits are frozen in accordance with the relevant legislation underpinning the asset freeze. An exception also exists for 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.

Regulation 18A establishes an exception to regulations 11 to 15 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 disapplying 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 these Regulations for acts done for the purposes of national security or 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.

4.2 Licensing for financial sanctions

Where a person is designated for the purposes of the financial sanctions (asset freeze 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 to use their funds or economic resources (including non-monetary assets, such as property or vehicles). Schedule 2 of the Regulations, sets out under which circumstances, or for which activities, the Treasury may grant a licence. In summary these are –

- basic needs
- reasonable professional 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

4.3 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 IOM for a UN sponsored meeting. You can check how to [apply for a UK visa](#), and find further information about [travelling to the UK](#) on GOV.UK.

5. Further Information

To receive an email alerting you to any changes to the UK Sanctions List, you can subscribe to the Sanctions and Export Control news feed. Visit the Sanctions and Export Control website for more information on how to do this.

5.1 Contact details for enquiries

Enquiries concerning this Notice may be made by –

- Email sanctions@gov.im
- Telephone 01624 648109

5.2 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/>

Annex

Table of financial sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition or requirement	Maximum penalty
Breach of sanctions	<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 	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. 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.
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 11-15 (Part 3 Finance) or enabling the contravention of prohibitions.	reg. 16	
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. 21 2. reg. 21 	
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 22 (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. 	<ol style="list-style-type: none"> 1. reg. 23 2. reg.23 3. reg.23 	Liable on summary conviction - <ul style="list-style-type: none"> • to custody for a term not exceeding 6 months, or to a fine not exceeding level 5 on the standard scale, or to both.

	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.		
Failure to comply with requests for information	<ol style="list-style-type: none"> 1. Failure to provide information in the time and manner requested under reg. 25 2. Knowingly and recklessly providing false information in respect of information requested under reg. 25 3. Evasion of requests made under reg. 25 or reg. 26 4. Obstruction of Treasury requests for information made under reg. 25 or reg. 26. 	<ol style="list-style-type: none"> 1. reg.27 2. reg.27 3. reg.27 4. reg.27 	
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.