

Treasury  
Customs and Excise Division

## Sanctions Notice 39

United Nations Sanctions  
European Union Sanctions

Afghanistan



September 2011  
(updated to 1 October 2019)



**Isle of Man**  
Government

*Reiltys Ellan Vannin*

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## About this Notice

This Notice draws attention in convenient form to legislation giving effect to UN or EU sanctions in the Isle of Man which place financial sanctions on certain named individuals and entities.

This Notice provides guidance on certain aspects only, and should be read in conjunction with any relevant orders or regulations.

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

Variations to the information in this Notice will be notified by means of news releases on the Isle of Man Government and Customs and Excise web pages, please see—

The current list of persons and entities subject to the sanctions covered by this Notice may be found at— <https://www.gov.uk/government/publications/financial-sanctions-afghanistan>

The information contained in this Notice is, unless the contrary is clearly stated, intended as general guidance.

Enquiries concerning this Notice should be addressed to the Sanctions Officer by—

- Fax (01624) 661725
- Email [customs@gov.im](mailto:customs@gov.im)
- Telephone (01624) 648109
  
- Post The Sanctions Officer  
The Treasury  
Customs and Excise Division  
PO Box 6  
Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG

This Notice is provided for information purposes only, and its contents should not be taken as a definitive statement of the law. You are advised to seek independent legal advice if you believe you are affected by anything contained in this Notice.



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For further information on sanctions in general, including how to deal with false positives, or when sanctions are lifted or persons delisted, see [Financial Sanctions](#) Guidance . This guidance notice also deals with the granting of licences.

These Notices, and other information about sanctions and export and trade controls, may be found at

— <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/>

#### 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/>

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## Directions

The Customs and Excise Division, as agent for the Treasury, **directs** that any funds held for or on behalf of the individuals or entities named in the published lists having effect in the Island must not be made available, except under the authority of a licence in writing from the Treasury.

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

All persons in business or a profession in the Island, including financial institutions, **must** check whether they maintain any account, or otherwise hold or control funds or economic resources, for individuals or entities included in the lists and, if so, they should freeze the account, funds or economic resources and report their findings to the Financial Intelligence Unit.

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

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

### Financial Intelligence Unit contact details

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

Telephone: +44 1624 686000

Email: [fiu@gov.im](mailto:fiu@gov.im)

See also Sanctions Notices 21 (Al-Qaida and the Taliban) and 22 (Terrorism).

### Introduction

1. From 1999 the United Nations Security Council adopted various Resolutions relating to Afghanistan and the Taliban regime of that country. These imposed a variety of restrictions on organisations and individuals connected to the Taliban. The principal important Resolutions were UN SCR 1267 (1999) and 1333 (2000).
2. UN SCR 1333 was given effect in the Island by means of an Order-in-Council, the Afghanistan (United Nations Sanctions) (Isle of Man) Order 2011 [SI 2011 No. 394], which also implemented UN SCR 1267.
3. From time to time the Sanctions Committee established by the UN Security Council issued and reviewed the lists of those subject to sanctions measures.

4. In addition to an assets freeze, the sanctions also included measures designed to prevent the entry into or the transit through member states, and prevent the direct or indirect supply, sale and transfer of arms and military equipment with regard to any individual or entity associated with Al-Qaida, Usama Bin Laden and/or the Taliban as designated by the Al-Qaida and Taliban Sanctions Committee.
5. Following the terrorist attack on the USA in September 2001 the UN adopted further measures against Usama Bin Laden and the Al-Qaida organisation. These additional measures, and subsequent developments, were linked to the existing Afghanistan and Taliban sanctions. The European Union adopted corresponding sanctions measures and both the UN and EU measures were implemented in the Island.
6. Further information about the Usama Bin Laden, Al-Qaida and Taliban sanctions during the period 2001-2011 may be found in Sanctions Notice 21.

### **Sanctions Measures after June 2011**

7. UN Security Council Resolution UN SCR 1988 (2011) of 17 June 2011 split the Al-Qaida and Taliban sanctions regime into 2 groups - an Al-Qaida regime and a country-specific Afghanistan regime.
8. On 1 August 2011 the EU reflected the split of previous UN Al-Qaida and Taliban sanctions regime into an Al-Qaida regime and a country-specific Afghanistan regime by means of Council Regulation (EU) No. 754/2011. Afghanistan regime targets previously listed were moved to Annex I of Council Regulation (EU) No. 753/2011.

### **Application in the Isle of Man**

9. On 22 September 2011 the European Union (Al-Qaida and Taliban Sanctions) (Application) (Amendment) (No. 2) Order 2011 [SD 779/11] applied Council Regulation (EU) No. 754/2011 in Island law, thus effecting the split in Island law.
10. On 22 September 2011 the European Union (Afghanistan Sanctions) (Application) Order 2011 [SD 781/11] applied Council Regulation (EU) No. 753/2011 in Island law. At the same time, the Afghanistan Sanctions Regulations 2011 [SD 782/11] provided for the necessary licensing, offences, penalties and information powers.
- 10A. On 9 December 2011 the European Union (Afghanistan Sanctions) (Application) (Amendment) (No 2) Order 2011 [SD 1066/11] applied Council Implementing Regulation (EU) No. 1049/2011 which added 3 further names to the list of those affected by the restrictive measures imposed by Regulation 753/2011.
- 10B. On 19 June 2012 the European Union (Afghanistan Sanctions) Order 2012 came into operation. This revoked and replaced 2 application orders from 2011 and applied in the Island Council Regulation (EU) No. 753/2011 and modified Article 11 of that Regulation so that changes to the lists of those affected by the sanctions should have immediate effect in the Island without the need for any further application order.
11. Regardless of whether any entity and/or person is named on a list notified by the Treasury, if any person or institution suspects that the funds of any customer or client is or may be used for facilitating, or providing material support for, acts of terrorism

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they must report their suspicions immediately to the Financial Crime Unit (FCU).

### **Other information**

12. The Treasury may issue licences, which must be in writing, for the release of funds.
13. The Order also provides the Treasury with powers to obtain information, carry out enquiries etc.

### **Definition of funds and economic resources**

14. "Funds" means financial assets and economic benefits of any kind, including (but not limited to) gold coin, gold bullion, cash, cheques, claims on money, drafts, money orders, and other payment instruments; deposits with financial institutions or other entities, balances on accounts, debts and debt obligations; securities and debt instruments (including stocks and shares, certificates representing securities, bonds, notes, warrants, debentures, debenture stock and derivatives contracts); interest, dividends or other income value accruing from or generated by assets; credit, rights of set-off, guarantees, performance bonds or other financial commitments; letters of credit, bills of lading, bills of sale; documents evidencing an interest in funds or financial resources, and any other instrument of export financing.

The definition is drawn so broadly as to include virtually all forms of asset, actual or potential. Therefore, it would be safest to assume that any dealings with persons, organisations or territories involved in terrorism and/or included in lists issued by the Treasury may be prohibited.

- 14A. Economic resources means assets of every kind, whether tangible or intangible, movable or immovable, (such as goods, property, or rights) which are not funds themselves but can be used to obtain funds, goods or services.

### **Frozen Accounts**

15. The sterling, foreign currency and gold bullion accounts of named parties included in lists issued by the Treasury and held in the Island by persons authorised by the Financial Services Authority will be blocked and designed as "Frozen accounts".

Funds held by advocates, accountants and others on behalf of such parties should be placed in a separate account that should be designated as a Frozen account.

### **Payments involving Frozen Accounts**

16. The Treasury may issue licences, which must be in writing, for the release of funds. Requests must be made to the Sanctions Officer, and any approval or refusal will be communicated in writing.
17. Frozen accounts may have interest and other earnings added to them, and payments due under contracts, agreements or obligations that arose prior to the date that the person or entity became subject to sanctions and the account frozen. However, any such addition to the frozen account shall also be frozen.

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## **Failure to provide information or providing false information**

18. Failure or refusal to furnish information or documents without reasonable excuse is an offence. Intentionally furnishing false information or a false explanation, or damaging or disposing of a document in order to evade such a requirement, is an offence.

18A. The Treasury or any other person authorised by the Treasury, such as the Financial Intelligence Unit can serve a written notice on anyone to whom the measures apply, requiring them to furnish them with any information in their possession or control, or produce any document in their possession or control, for the purpose of allowing the Treasury to ensure compliance with, or detect evasion of, the sanctions.

Failure to furnish such information or documents without reasonable excuse is an offence.

19. Providing false information is an offence, and providing false information for the purposes of obtaining a licence (or failing to comply with any condition of the licence) is an offence.

## **Amendments to this Notice**

1 January 2012	New paragraph 10A inserted.
20 June 2012	New paragraph 10B inserted re European Union (Afghanistan Sanctions) Order 2012.
25 November 2015	New "directions" substituted on page 4; and reference to FSC in paragraph 15 amended; new paragraph 18A inserted.
15 March 2016	Definition of economic resources added as new paragraph 14A.
10 March 2017	Mention of Sanctions Notices 26 and 32 added on page 3.
3 August 2017	Amendments made to make clear that not only financial institutions are subject to reporting requirements of the sanctions.
3 April 2018	Various amendments to make clear that reporting of frozen accounts or breaches of sanctions must be made to the Financial Intelligence Unit.
31 May 2018	Privacy Notice added
1 October 2019	A number of minor amendments throughout.

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