

Treasury  
Customs and Excise Division

## Sanctions Notice 20

### European Union Sanctions

### Zimbabwe



July 2006  
(updated to 2 October 2019)



**Isle of Man**  
Government

*Reilrys Ellan Vannin*

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## About this Notice

This Notice draws attention in convenient form to the Orders and Regulations made under the European Communities (Isle of Man) Act 1973 which place financial sanctions on certain named individuals and entities.

This Notice provides guidance on certain aspects only of the Orders and Regulations, and should be read in conjunction with those Orders and Regulations.

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

The list of persons and entities subject to the sanctions may be found at:

<https://www.gov.uk/government/publications/financial-sanctions-zimbabwe>

Enquiries concerning this Notice should be addressed to the address given below and marked for the attention of the Sanctions Officer.

Enquiries may also be made by—

- facsimile transmission (01624 661725)
- Email ([customs@gov.im](mailto:customs@gov.im))
- Telephone (01624 648109)

The address for any enquiries or applications relating to this Notice is—

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



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you believe you are affected by anything contained in this Notice.

For further information on sanctions in general, including how to deal with false positives, or when sanctions are lifted or persons delisted, refer to [Financial Sanctions Guidance Notice](#).

The Guidance 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/sanctions-and-export-control/>

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## Direction

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)

### Special Note

On 27 March 2013, Council Regulation (EU) No. 298/2013 had the effect of suspending the financial sanctions imposed on 81 individuals and 8 entities included in the Consolidated List of those subject to sanctions. This suspension took effect from 29 March 2013. Then, on 20 February 2014, Council Regulation (EU) No 153/2014 lifted financial sanctions on all other listed persons, with the exception of those on two individuals (Grace MUGABE and Robert MUGABE) and one entity (ZIMBABWE DEFENCE INDUSTRIES), which remain subject to the asset freeze imposed by Council Regulation (EC) No 314/2004, and other aspects of the sanctions package remain in place.

The effect of the suspension is that there is no prohibition on dealing with funds or economic resources of the persons and entities who were included on earlier lists, or making funds or economic resources available to them. However, such controls still remain in respect of Robert MUGABE, his wife (Grace MUGABE) and ZIMBABWE DEFENCE INDUSTRIES.

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Please note that other measures mentioned in this Notice, such as an arms embargo and prohibition on equipment that may be used for internal repression remain in place.

Council Regulation (EU) No 298/2013 was applied in Island law with effect from 20 March 2014.

## **Introduction**

1. On 18 February 2002 the EU imposed various sanctions measures against named Ministers and officials of the Government of Zimbabwe. The measures were—
  - an arms embargo,
  - a ban on technical assistance, financing and financial assistance related to military activities,
  - a ban on the supply of equipment that could be used for internal repression,
  - a visa ban for the Ministers and officials and their spouses, and
  - a freeze of the assets belonging to the Ministers and officials.

The measures were imposed by means of Council Regulation 310/2002/EC and Common Positions. The original Common Position was imposed for an initial 12-month period.

2. In February 2004 the EU renewed and extended sanctions against Zimbabwe by means of Council Regulation 314/2004/EC. A new, longer list of persons subject to financial sanctions was included.
3. In June 2005 the EU extended the list of those affected by the sanctions by means of Commission Regulation (EC) No. 898/2005. And in January 2006 the EU extended the sanctions regime to 20 February 2007.
4. The arms embargo encompasses the sale, supply or transfer of arms and related material (including military vehicles, ammunition, paramilitary equipment, and spare parts), and technical advice, assistance or training related to military activities.

It also prohibits the sale or supply of equipment that could be used for internal repression.

These parts of the sanctions came into operation in the Island at the same time as in the UK and the rest of the EU (being customs measures applicable in the Island by virtue of Protocol 3).

On 19 February 2017, a new derogation was introduced by the EU. Council Regulation 2017/284/EU amended Regulation 314/2003/EC to allow the sale, supply, transfer and export of explosive substances and related equipment, when duly

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authorised by a licence, for the sole purpose of civilian use in mining or infrastructure projects.

5. The original financial sanctions were given effect in Island law by means of the European Communities (Zimbabwe Sanctions) (Application) Order 2002 [SD 139/02]. This Order came into operation on 28 February 2002.
6. On 19 April 2004 two new Statutory Documents were made—
  - SD 316/04 - European Communities (Zimbabwe Sanctions) (Application) Order 2004 - which gave effect to the revised EU sanctions in Council Regulation 314/2004/EC and revoked and replaced SD 139/02 (see paragraph 3 above);
  - SD 317/04 - Zimbabwe Sanctions Regulations 2004 - which provides for offences and penalties for breaches of the provisions of the EU sanctions in the Isle of Man, and replaces and revokes the Zimbabwe Sanctions (Freezing of Funds, Other Financial Assets or Economic Resources) Regulations 2002.
7. Most of the above measures are enforced in the Island by the Customs and Excise Division of the Treasury. The Division is also generally responsible for enforcing import and export control law in the Island. However, the visa ban is not a matter dealt with by Customs and Excise.
8. If you have any queries regarding trade or financial sanctions you should contact the Sanctions Officer at the address shown on page 2 of this Notice.
9. Regardless of whether any entity and/or person is named on any list issued by the Treasury, if any person or institution suspects that funds of any customer or client is or may be used for a criminal act, or is the proceeds of crime, or is or may be used for facilitating or providing material support for acts of terrorism, they must report their suspicions immediately to the Financial Crime Unit (FCU). Contact details are given at the end of this Notice.
- 9A. 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. Providing false information is also an offence, as is providing false information for the purposes of obtaining a licence (or failing to comply with any condition of the licence).

### **Financial sanctions**

10. No funds, financial assets or economic resources should be made available, directly or indirectly, to or for the benefit of any of the persons listed.
11. All funds, financial assets or economic resources belonging to any person listed shall be frozen.

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12. Subject to paragraphs 18 and 19 below, permission in writing, granted by or on behalf of the Treasury, is required for any person to make any payment or to make available any funds or other financial assets or resources to the persons subject to sanctions, or to any person or body acting on their behalf.
  13. The sanctions apply to any person within the Island, and to any body incorporated or constituted under the law of the Island.
  14. All natural and legal persons, entities and bodies must co-operate with Customs and Excise and the Financial Intelligence Unit, and provide any information required regarding compliance with the sanctions.

They must also notify the Financial Intelligence Unit about any transaction or activity where there exists reasonable doubt about its compatibility with the sanctions imposed.

15. Applications for written permission should be made to the Sanctions Officer at the Customs and Excise Division. Contact details are given on page 2 of this Notice.
- 15A. On 9 May 2013 Council Regulation (EU) No. 298/2013 was applied by order in the Island with the effect of suspending the travel ban and asset freeze against the majority of individuals and entities included on the sanctions lists. This suspension was until 20 February 2014. An Annex to the Regulation lists the 81 individuals and 8 entities which benefited from this suspension.
- 15B. On 13 November 2015 the European Union (Zimbabwe Sanctions) (Amendment) Order 2015 [SD 2015/0376] applied Council Regulation (EU) No 2015/1919 in Island law. The new EU Regulation amended the criteria for listing of persons and entities, and removed sanctions from Amos Bernard Midzi, who had died earlier in 2015. At the same time, the Zimbabwe Sanctions (Amendment) Regulations 2015 [SD 2015/0377] were made.
- 15C. On 17 February 2016, the EU adopted Regulation 2016/214/EU and Council Decision 2016/220/CFSP. It extended its sanctions in respect of Zimbabwe to 20 February 2017, and maintained the asset freeze and travel ban imposed on Robert and Grace Mugabe and the Zimbabwe Defense Industries, as well as the arms embargo. However, it continued the suspension of sanctions against 5 members of the security apparatus, and lifted the sanctions against 78 other individuals and 8 entities that had previously only been suspended. These changes took effect from 18 February 2016.
- 15D. Council Regulation (EU) No 2017/284 of 17 February 2017 provided for a derogation from the prohibitions contained in Regulation 314/2007/EU. The derogation involved certain explosives substances and related equipment (and related financial and technical assistance) intended for, and used solely for civilian mining and infrastructure projects. The Zimbabwe Sanctions Regulations 2014 were amended at the same time.
- 15E. The EU has extended its sanctions on Zimbabwe until 20 February 2019, following publication of Council Decision (CFSP) 2018/224. The decision to keep sanctions in place was taken so that recent political and security developments in the country could be assessed.

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## Definitions

16. For the purpose of the Regulation—

(a) “funds, financial assets or economic resources” means—

assets of every kind, whether tangible or intangible, moveable or immovable, however acquired, and legal documents or instruments in any form, including electronic or digital, evidencing title to, or interest in, such assets, including, but not limited to, bank credits, travellers’ cheques, bank cheques, money orders, shares, securities, bonds, drafts and letters of credit.

(b) “freezing of funds” means—

preventing any move, transfer, alteration, use of or dealing with funds in any way that would result in any change in their volume, amount, location, ownership, possession, character, destination or other change that would enable the use of the funds, including portfolio management.

The definitions are therefore drawn so broadly as to include virtually all forms of asset, actual or potential. Therefore, persons should assume that any dealings with anyone included in the lists may be prohibited.

## Frozen accounts

17. Any blocked assets or accounts held by or for any of the persons or entities named in the Annexes to this Notice are to be designated “Frozen Accounts”. Details of any such frozen accounts should be notified to the Financial Intelligence Unit.

18. Credits can be made to frozen accounts on the condition that any additions shall also be frozen.

19. Frozen funds may be used for the following purposes—

(a) essential human needs of one of the persons listed in the Annex, such as payments for foodstuffs, medicines, the rent or mortgage for the family residence and fees and charges concerning medical treatment of members of that family, to be fulfilled within the EU or Isle of Man;

(b) payment of taxes, compulsory insurance premiums and fees for public utility services such as gas, water, electricity and telecommunications to be paid in the EU or Isle of Man;

(c) payment of charges due to a financial institution in the EU or the Isle of Man for the maintenance of accounts.

Release of funds for any of these purposes must be notified to the Financial Intelligence Unit in writing or email, at the address shown on page 4 of this Notice.

Conclusive evidence that the payments met the conditions and were used for the purposes laid out in (a) to (c) above must be retained for at least 5 years, and must



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be made available on request for inspection by any officer of Customs and Excise.

20. (a) Other payments from frozen accounts, or
  - (b) the making available of any funds or other financial assets or resources to the persons subject to sanctions, or to any person or body acting on their behalf,
- is allowed only with the written permission of the Treasury.

### **Amendments to this Notice**

21. In its application in the Isle of Man Council Regulation (EC) No. 314/2004 references to its Annexes means as they are from time to time amended.
22. Special Note notifying the suspension of financial sanctions measures against 81 individuals and 8 entities with effect from 29 March 2013 inserted 10 April 2013.
23. Paragraph 15A, detailing the suspension of sanctions measures against the majority of designated individuals and entities inserted 10 May 2013.
24. Special Note on page 4 amended to say that the financial sanctions on all listed persons, with the exception of Robert MUGABE, his wife (Grace MUGABE) and ZIMBABWE DEFENCE INDUSTRIES were lifted on 20 February 2014.
25. Note on page 4 amended 25 March 2014 to mention that Council Regulation (EU) No 298/2013 applied in Island law on 20 March 2014.
26. New paragraph 15B re SD 2015/0376 inserted 16 November 2015.
27. New "directions" substituted on page 4, new paragraph 9A re information powers inserted, and references to the FCU and European Community amended, 25 November 2015.
28. New paragraph 15C inserted 18 February 2016 detailing the continued imposition of EU sanctions to 20 February 2017, the continued suspension of those involving 5 individuals , and the delisting of 78 other individuals and 8 entities.
29. 20 February 2017, paragraph 4 amended to refer to derogation for the authorised sale, supply, transfer or export of explosive substances and related equipment for the sole purpose of civilian use in mining or infrastructure projects.
30. Mention of Sanctions Notices 26 and 32 added on page 3, 10 March 2017.
31. On 4 May 2017 new paragraph 15D inserted, referring to the derogation contained in Regulation 2017/284 applied to the Island by SD 2017/0163.
32. On 3 August 2017 amendments made to make clear that not only financial institutions are subject to the reporting requirements of the sanctions.
33. Paragraph 15E inserted referring to Council Decision (CFSP) 2018/224. Email address for FIU updated.

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34. Various amendments to make clear that reporting of frozen accounts or breaches of sanctions must be made to the Financial Intelligence Unit, 3 April 2018.
  35. Privacy Notice added
  36. A number of embedded links updated throughout.

### **Isle of Man Customs and Excise Website**

Amendments to these sanctions will be advised by means of news releases which will be published on the official Isle of Man Government website at <http://www.gov.im/>

The Isle of Man Customs and Excise website will contain details of all current sanctions, news releases and links to relevant lists

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

### 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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