

Russia Sanctions Exceptions & Licencing Guidance

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Isle of Man
Government

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Exceptions

Licensing and exception provisions are contained in Part 7 of the Regulations.

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 issued in accordance with the Regulations.

Financial Exceptions

The Regulations establish exceptions relating to financial sanctions including for the crediting of a frozen account by a relevant institution (any such interest or 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 relating to prohibitions of loans and credit arrangements. The exception for relevant loans consisting of a drawdown or disbursement applies to arrangements entered into before 15 September 2014, where the loan has been made or granted to a person listed in Schedule 2, entities owned by them and incorporated or constituted under the law of a non-IOM country, or entities acting on behalf or at the direction of either of the above.

Where such a loan has been made or granted to an entity incorporated or constituted under the law of the Isle of Man and owned by a person listed in Schedule 2, or a person connected with Russia, or the Government of Russia, the exception generally applies to arrangements entered into before 1 March 2022. For certain loans not prohibited prior to 29 October 2022, the exception relates to arrangements entered into before 29 October 2022.

There are exceptions relating to prohibitions on correspondent banking relationships. The exception relating to aviation enables the payment of any fee or charge required to permit an aircraft to overfly Russia or to land in or take off from Russia.

There are exceptions relating to investments in Russia and in relation to non-government controlled Ukrainian territory.

There are also exceptions relating to trust services. These exceptions permit the provision of trust services in certain instances.

Trade Exceptions

The Regulations set out exceptions relating to some of the trade restrictions.

Regulation 60ZA

Provides for certain time-limited exceptions to the trade sanctions relating to non-government controlled areas of the Donetsk and Luhansk oblasts, if related to an obligation arising from a contract concluded before 23 February 2022.

These exceptions provide that:

- the prohibitions in regulation 47 (imports from non-government controlled Ukrainian territory) or regulation 52(3)(a) (financial services and funds in relation to imports from non-government controlled Ukrainian territory) are not contravened if the action carried out under these contracts, or ancillary contracts necessary for their execution, is carried out by 24 May 2022 and is notified to the Secretary of State at least 10 days beforehand
- the prohibitions in regulation 48 to 51, 52(1), (2) or (3)(b) to (e), or 53 (trade in relation to non-government controlled Ukrainian territory) are not contravened if the action carried out under these contracts, or ancillary contracts necessary for their execution, is carried out by 24 August 2022 and is notified to the Secretary of State at least 5 days beforehand
- the prohibitions in regulation 54(1)(a) (prohibition on infrastructure-related services relating to non-government controlled Ukrainian territory) are not contravened if the action carried out under these contracts, or ancillary contracts necessary for their execution, is carried out by 24 August 2022
- the prohibition in regulation 54(1)(b) (prohibition on tourism services relating to non-government controlled Ukrainian territory) is not contravened if the action carried out under these contracts, or ancillary contracts necessary for their execution, is carried out by 24 August 2022 and is notified to the Secretary of State at least 5 days beforehand.

Regulation 60A

Provides for certain exceptions in relation to prohibitions relating to the export of goods, supply and delivery of goods, making goods and technology available for use in Russia or available to a person connected with Russia, transfer of technology, and the provision of related services. These are the restrictions set out in regulations 22, 24(1)(a), 25(1)(a) and (b), 26(1)(a) and (b), 27 to 29, 46B, 46XC, 46Y to 46Z2, 46Z10 to 46Z16B and 46Z30 to 46Z33. This provides that prohibitions are not contravened:

- in relation to any critical industry goods or technology, or quantum computing and advanced materials goods and technology, which are:
 - the personal effects of a person travelling to or from Russia
 - of a non-commercial nature for the personal use of a person travelling to or from Russia and contained in that person's luggage
 - necessary for the official purposes of a diplomatic mission or consular post in Russia, or of an international organisation enjoying immunities in the Isle of Man in accordance with international law

- in relation to any luxury goods which are:

- necessary for the official purposes of a diplomatic mission or consular post in Russia, or of an international organisation enjoying immunities in accordance with international law
- the personal effects of their staff
- gold jewellery that is for personal use of and owned by the natural person exporting the jewellery to Russia, or an immediate family member travelling with them, contained in their luggage provided that the jewellery is not intended for sale.

- in relation to G7 dependency and further goods which are:

- necessary for the official purposes of a diplomatic mission or consular post in Russia, or an international organisation enjoying immunities in accordance with international law
- the personal effects of their staff

- in relation to gold and gold jewellery which is:

- necessary for the official purposes of a diplomatic mission or consular post in Russia, or an international organisation enjoying immunities in accordance with international law
- gold jewellery that is for personal use of and owned by the natural person importing it, or an immediate family member, travelling with them to the Isle of Man, contained in their luggage provided that the jewellery is not intended for sale.

- in relation to Russia's vulnerable goods which are:

- necessary for the official purposes of a diplomatic mission or consular post in Russia, or an international organisation enjoying immunities in accordance with international law; or
- the personal effects of their staff.

in relation to Schedule 3DA revenue generating goods which are necessary for the functioning of diplomatic or consular representations of the Isle of Man in Russia.

Regulation 60B

Provides for exceptions from restrictions related to the export, supply and delivery, and making available/transfer of critical industry goods and technology which are:

- consumer communication devices for civilian use
- software updates for civilian use

That regulation also provides for exceptions to restrictions related to the provision of technical assistance, financial services and brokering services in relation to critical industry goods and technology which are:

- consumer communication devices for civilian use
- software updates for civilian use

Regulation 60C

Provides for certain exceptions in relation to prohibitions relating to the export of critical-industry goods and aviation and space goods in regulations 22 and 28. This provides that certain prohibitions are not contravened by the removal of an aircraft from the Isle of Man to Russia:

- if it travels under its own power, and
- in the case of an aircraft, it is carrying goods or passengers, or travelling from the Isle of Man in order to undertake a return flight carrying goods or passengers; and
- its removal is not for the purpose of a transfer of ownership (including any of its component parts) or a change of operator

It also provides that certain prohibitions are not contravened by the removal of any vessel to Russia:

- if it is removed from the Isle of Man under its own power, and
- its removal is not for the purpose of a transfer of ownership (including any of its component parts) or a change of operator

It also provides that the prohibition in regulation 27(1)(a) is not contravened by the provision of technical assistance to an aircraft owned, chartered or operated by a person connected with Russia, at the airport provided that the assistance is not for the purposes of facilitating a transfer of ownership of the aircraft or any of its component parts; or a change in the operator of the aircraft.

Regulation 60D

Provides that the prohibitions in regulation 46A on technical assistance relating to aircraft and ships are not contravened by providing technical assistance in circumstances where a failure to do so would endanger the lives of persons on board or the safety of an aircraft in flight or a ship at sea.

Regulation 60DA

Provides for exceptions in relation to the prohibitions on the provision of accounting, advertising, architectural, auditing, business and management consulting, engineering, IT consultancy and design, and public relations services. In some cases these exceptions apply to all prohibitions under regulation 54C. In other cases they are unique and tailored to specific services prohibitions:

- exception related to authorised conduct in a relevant country, such as the Channel Islands, or any British overseas territory (as in Regulation 62A) – applies to all prohibitions in regulation 54C.
- exception related to official purposes of a diplomatic mission or consular post in Russia or of an international organisation enjoying immunities in accordance with international law – applies to all prohibitions in regulation 54C.
- exception related to the discharge or compliance with Isle of Man statutory or regulatory obligations, such obligations not arising under contract – applies to accounting, business and management consulting, engineering and public relations services prohibitions. A similar tailored exception applies to the auditing services prohibition.
- exception related to services provided to a Russian subsidiary of an Isle of Man credit institution - applies to the auditing services prohibition only.
- exception related to provision of ensuring the continuance and/or resumption of civilian telecommunications services and/or services incident to the exchange of communications over the internet – this applies to IT consultancy and design only.

Regulation 60DB

Provides for exceptions in relation to the prohibition on the provision of legal advisory services. The prohibition is not contravened by any act done related to:

- official purposes of a diplomatic mission or consular post in Russia or of an international organisation enjoying immunities in accordance with international law.
- the discharge or compliance with IOM statutory or regulatory obligations.
- compliance with the Regulations.

Exceptions related to satisfying obligations arising from contracts:

- satisfying an obligation arising from a contract or provision of services is carried out before 20 August 2022, and the provider has notified the Treasury no later than the day 10 working days before the day on which the act is carried out – applied to accounting, business and management consulting and public relations services prohibitions, however, this exception has now expired and has therefore been omitted from the Regulations.
- concluded before the day on which the Amendment (No. 17) Regulations come into force, or an ancillary contract necessary for the satisfaction of such a contract, provided that the act is carried out before the end of 3 months beginning with the day on which the Amendment (No. 17) Regulations come into force, and the provider notifies the Treasury via email (sanctions@gov.im) of the provision of services; the provider can notify the intention to provide services or the actual provision of services at any time before the end of 15 March 2023. – applies to advertising, architectural, engineering, and IT consultancy and design services prohibitions.

- concluded before the day on which the Amendment (No. 17) Regulations come into force, or an ancillary contract necessary for the satisfaction of such a contract, provided that the act is carried out before the end of 31st May 2023, and the provider notifies the Treasury via email (sanctions@gov.im) of the provision of services; the provider can notify the intention to provide services or the actual provision of services at any time before the end of 15 March 2023 - applies to the auditing services prohibition.

Regulation 60E

Provides an exception in relation to prohibitions on the export of maritime goods and maritime technology for non-military use and for a non-military end-user, humanitarian assistance activity, health emergencies, the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health and safety or the environment, or as a response to natural disasters.

Regulation 60F

Provides an exception in relation to prohibitions on the export of banknotes intended for the personal use of people and their families travelling to Russia up to a value of £10,000. There is also an exception for the official purposes of diplomatic missions, consular posts and international organisations, which does not have a limit. There is also an exception for when a person either did not know, or had no reasonable cause to suspect, that an offence would be committed.

Regulation 60G

Provides an exception in relation to goods consigned from Russia before the prohibitions entered into force. For goods falling under Part 3 of Schedule 3B, Part 3 of Schedule 3D and Part 3 of Schedule 3DA, this is provided that the goods are consigned from Russia before 20 April 2023 and imported into the UK or IOM before 20 May 2023.

Regulation 60G provides an exception to the prohibitions specified in:

- regulation 46D (import of iron and steel products);
- regulation 46G(1)(a) (technical assistance relating to iron and steel products);
- regulation 46H(1)(a) (financial services and funds relating to iron and steel products);
- regulation 46I(1) (brokering services relating to iron and steel products) to the extent that prohibition applies to an arrangement described in regulation 46H(1)(a), as they apply in relation to products specified in Part 4 of Schedule 3B (iron and steel products);
- regulation 46IG (import of metals) except in so far as those prohibitions relate to products coming within commodity codes 7606, 7801, 8207, 8212, 8302 and 8309.

That the prohibitions specified above do not apply to, or in relation to, any products mentioned in any of those paragraphs which are:

- consigned from Russia before 15 December 2023; and
- imported into the United Kingdom before 14 January 2024.

Regulation 60GA

Provides an exception to the acquisition, technical assistance, financial services and brokering services of iron and steel products, in relation to such goods located in the United Kingdom or the Isle of Man, having been lawfully imported there.

Regulation 60GAA

Provides an exception in respect of iron and steel products, relevant processed iron or steel products and metals exported from Russia before 15 December 2023.

The prohibitions specified in this paragraph are those in:

- regulation 46D (import of iron and steel products);
- regulation 46G(1)(a) (technical assistance relating to iron and steel products);
- regulation 46H(1)(a) (financial services and funds relating to iron and steel products);
- regulation 46I in relation to any arrangements described in regulation 46H(1)(a) (brokering services relating to iron and steel products)
- regulation 46IB(1) (import of relevant processed iron or steel products);
- regulation 46IC(1) (technical assistance relating to relevant processed iron or steel products);
- regulation 46ID(1) (financial services and funds relating to relevant processed iron or steel products);
- regulation 46IE(1) (brokering services relating to relevant processed iron or steel products)
- regulation 46IG (import of metals).

The prohibitions do not apply in relation to anything done in relation to relevant products originating in or consigned from Russia where those goods:

- were exported from Russia before the 15 December 2023; and
- are not to be released for free circulation in the United Kingdom or the Isle of Man.

The regulations stipulate that a thing has been exported from Russia when:

- it has completed the applicable export formalities; and
- where it was transported by:
 - land, it has left Russian territory;
 - sea, the ship on which it was transported has departed a port in Russia for a destination outside of Russia;
 - air, the aircraft on which it was transported has departed an airport in Russia for a destination outside of Russia.

Regulation 60GAB

Provides an exception to ancillary services relating to acquisition when iron and steel products are in third countries. The prohibitions specified are those relating to:

- regulation 46G(1)(b)(i) (technical assistance relating to iron and steel products);
- regulation 46H(1)(b)(i) (financial services and funds relating to iron and steel products);
- regulation 46I (brokering services relating to iron and steel products) in relation to any arrangements described in regulation 46H(1)(b)(i).

The prohibitions do not apply in relation to anything done in relation to iron and steel products originating in Russia where those products were exported from Russia before the 15 December 2023.

Regulation 60GB

Provides an exception to the acquisition, technical assistance, financial services and brokering services of Schedule 3DA revenue generating goods:

- where those goods are located in the United Kingdom or the Isle of Man, having been lawfully imported there;
- where an United Kingdom national located in Russia engages in these activities in relation to goods which are located in Russia and are for personal use of that United Kingdom national or their immediate family members.

Regulation 60GC

Provides for exceptions in relation to the acquisition, technical assistance, financial services and brokering services of diamonds and diamond jewellery located in the United Kingdom or Isle of Man, having been lawfully imported there.

Regulation 60H

Provides for exceptions in relation to oil and oil products. The prohibitions on the import, acquisition and supply and delivery of oil and oil products are not contravened by activity where the oil or oil products originate in a country that is not Russia, are not owned by a

person connected with Russia, and are only being loaded in, departing from or transiting through Russia.

Regulation 60I

Provides an exception in relation to the prohibitions on energy-related goods and related activities (chapter 4) where prohibitions are not contravened by:

- the provision of insurance or reinsurance to a relevant person with regard to that person's activities outside the energy sector in Russia
- a relevant activity that is necessary for the purposes of a UK petroleum project

Regulation 61

Provides for an exception to certain trade prohibitions where the act is an act dealing with an emergency. This is defined as an act assisting with the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health or safety, infrastructure or the environment. This exception should only be relied on where there is genuinely insufficient time to apply for a licence to cover the activity of assisting in prevention or mitigation of the event. The exception can only be relied upon where satisfactory justification is received within 5 working days beginning with the day on which the act is done, and where the activity was genuinely to deal with the emergency.

Regulation 61ZA

Provides an exception to certain prohibitions concerning infrastructure-related goods and related services in relation to non-government controlled Ukrainian territory for activities necessary to ensure the timely delivery of humanitarian assistance activity in non-government controlled areas of Donetsk and Luhansk oblast.

Regulation 62

Provides for an exception in relation to prohibitions relating to the import of goods originating in non-government controlled Ukrainian territory, and the provision of financial services or funds in pursuance of or in connection with an arrangement whose object or effect is the import of goods which originate in non-government controlled Ukrainian territory, where the goods have been satisfactorily certified by or on behalf of the Government of Ukraine as originating in Ukraine.

Regulation 62A

Establishes an exception to regulations 11 to 15 and 18 and Chapters 2 to 6 and Chapter 6B of Part 5 (Trade) which provides that prohibitions are not contravened if conduct is authorised by a licence which is issued under the law of the Channel Islands or any British Overseas Territory for the purpose of disapplying a prohibition in that jurisdiction which corresponds to the relevant prohibition.

Transport Exceptions

The Regulations establish exceptions relating to some of the transport sanctions. There is an exception for the granting of access to a port where the access is needed by a ship in the case of an emergency or where a port entry or movement direction has been given in relation to the ship. Exceptions also apply in relation to the movement of aircraft in the case of an emergency.

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 in the IOM or elsewhere.

If you are unsure whether an exception applies in your circumstances, you are advised to seek independent legal advice.

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 representative (on their behalf) may apply for a licence from the Treasury to use their funds or economic resources (non-monetary assets, such as property or vehicles). Part 1 of Schedule 5 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 for or reasonable expenses associated with 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
- extraordinary situations
- prior obligations
- diplomatic missions and consular posts
- humanitarian assistance activities
- medical goods and services
- production or distribution of food

Divestment licensing grounds

The divestment and enabling others to divest licensing grounds set out in Part 1ZA of Schedule 5, apply to the Asset Freeze etc prohibitions, loans and credit arrangements prohibitions, dealing with transferable securities or money market instruments prohibitions, correspondent banking relationships etc prohibitions, provision of financial services relating to foreign exchange reserve and asset management prohibitions, trust services prohibitions and transferable securities prohibitions.

An IOM entity or representative (on their behalf) may apply for a license from the Treasury to allow the divestment activities set out below. Part 1ZA sets out the purposes pursuant to which, or for which activities. The Treasury may grant an individual licence. In summary, these are:

To enable an IOM entity to transfer funds or economic resources located in Russia which it owns, holds or controls to a Designated Person or the Russian Government, in order for the entity to divest itself (wholly or partially) of those funds or economic resources.

To enable an IOM entity to acquire from a designated person or the Russian Government an interest held in that IOM entity by the designated person or the Russian Government if the sole consideration for the acquisition is a transfer of funds from the IOM entity to the designated person or the Russian Government and: ** Such funds are credited to a frozen account; or ** An account held by a non-IOM credit or financial institution in a non IOM country and the law of that country provides for relevant and appropriate prohibitions, exceptions and provisions for licences to be granted which correspond to those in the Regulations.

To enable an IOM entity to enable another person to:

Transfer funds or economic resources located in Russia owned, held or controlled by that other person to a Designated Person or the Russian Government, in order for that other person to divest themselves (wholly or partially) of those funds or economic resources.

Acquire from a designated person or the Russian Government an interest held in that person by the designated person or the Russian Government, if the requirements set out above applying to an IOM entity acquiring from a designated person or the Russian Government an interest held in that IOM entity are met.

Loans and credit licensing grounds

The following licensing grounds, set out in Part 1A of Schedule 5, apply to loans and credit:

- humanitarian assistance activities
- medical goods and services
- production or distribution of food
- diplomatic missions and consular posts
- space activities
- extraordinary situations

Correspondent banking relationship licensing grounds

The following licensing grounds, set out in Part 1B of Schedule 5, apply to the prohibition on correspondent banking relationships contained in regulation 17A(1):

- basic needs – including for the provision of insolvency services
- legal services
- financial regulation
- extraordinary situations

Processing payments licensing grounds

A person or representative (on their behalf) may apply for a licence from Treasury to allow the processing of payments to, from or via a designated person. Part 1C of Schedule 5 to the Regulations sets out the purposes pursuant to which the Treasury may grant an individual licence. In summary these are:

- humanitarian assistance activities
- medical goods and services
- production or distribution of food
- diplomatic missions and consular posts
- space activities
- other licensing purposes (i.e. where the Treasury has decided to issue a licence under any of the other purposes in Schedule 5, the Treasury may also issue a licence disapplying regulation 17A(2).

Foreign exchange reserve and asset management services licensing grounds

A person or representative (on their behalf) may apply for a licence from the Treasury to allow provision of financial services for the purposes of foreign exchange reserve and asset management to the Central Bank of the Russian Federation; the National Wealth Fund of the Russian Federation or the Ministry of Finance of the Russian Federation. Part 1D of Schedule 5 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:

- humanitarian assistance activity
- financial regulation
- financial stability
- safety and soundness of a firm
- extraordinary situation

Investments in non-government controlled Ukrainian territory licensing grounds

Licence applications can also be made to the Treasury for acts that would otherwise be prohibited under regulation 18 (investments in relation to non-government controlled Ukrainian territory) on these 3 grounds:

- consular posts
- medical and educational purposes
- health and the environment

Trust services licensing grounds

Licence applications can also be made to the Treasury for acts that would otherwise be prohibited under regulation 18C (trust services) on these grounds:

- extraordinary situations;
- humanitarian assistance activity;
- medical goods or services;
- food;
- diplomatic missions etc.;
- safety and soundness of a firm;
- financial regulation;
- financial stability;
- unauthorised unit trusts

The Treasury has also issued general licences under this regime. For details of the general licences that are in force, please visit [Sanctions and Export Control licence page](#).

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 Business and Trade considers are likely to be consistent with the aims of the sanctions. [These can be found section 3.3 of the UK Russia sanctions guidance](#). 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 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](#)

When you import goods, you may need to submit an import declaration through Customs Handling of Import and Export Freight (CHIEF) system. Guidance is available on [how to make an import declaration](#).

Overlap with strategic export licensing

Military goods and military technology

Please note that the export of and other trade in military goods and military technology are 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 military 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 the Regulations.

Dual-use goods and technology

The export of trade in dual-use goods and technology are also controlled under the retained Dual-Use Regulation. Authorisations under that Regulation are granted by the Treasury under licensing powers in the Export Control Order 2008.

This means that all licence applications relating to items which are controlled dual-use goods and technology will also need to be considered against the [strategic export licensing criteria](#). A licence under the 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 the Regulations and the Dual-Use Regulation. If the application is compatible with both criteria, a licence will be granted which will be valid under the Dual-Use Regulation and the Export Control Order 2008 as well as the Regulations.

Overlap between items falling under Schedule 2C (aviation and space goods and technology) which are also military goods and technology or dual-use goods and technology

Where an item falls within the definition of "aviation and space goods" or "aviation and space technology" list and also within the definitions of either military goods, military technology, dual-use goods or dual-use technology, it is subject to prohibitions under all relevant regulations. If you wish to rely on an exception, there must be a relevant exception available for all relevant prohibitions that it engages.

Similarly, if you wish to apply for a licence, your activity must be compatible with licensing grounds for all relevant prohibitions that it engages. The [Export Control Joint Unit](#) will assess your application against all relevant prohibitions and licensing grounds.

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 IOM/UK 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 Russia, meaning that a licence is required to transit goods through the IOM/UK or to tranship them in the IOM/UK with a view to re-exportation to Russia.

Licensing for transport sanctions

Licences may also be issued for certain transport activities that would otherwise be prohibited by the Regulations. The Department for Enterprise has overall responsibility for aircraft transport sanctions licensing.

For some prohibitions there are some specific activities that the Department of Enterprise considers are likely to be consistent with the aims of the sanctions.

These are set out in the table below. 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.

Prohibition description	Prohibition reference	Considerations for licensing
Prohibition on the movement of Russian aircraft	Regulation 57J	<p>A licence may be granted for the overflight of Isle of Man airspace, or for the landing in the Isle of Man, of a Russian aircraft where it is necessary either:</p> <ul style="list-style-type: none">• for the delivery of humanitarian assistance, or;• for the official purposes of a diplomatic mission or consular post in Russia or the Isle of Man, or of an international organisation enjoying immunities in the Isle of Man in accordance with international law, or;• for testing the aircraft for the purposes of providing technical assistance.

You should not assume that a licence will be granted or engage in any activities prohibited by the sanctions until your licence has been granted.

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.

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.

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 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.

Contact details for enquiries

Enquiries concerning this Notice may be made by –

Email sanctions@gov.im

Telephone 01624 648109

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/>