

Russia Sanctions Penalties and Offences Guidance

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Isle of Man
Government

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Annex A

Table of financial sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition or requirement	Maximum penalty
Breach of sanctions (asset-freeze etc.)	<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 	<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>
Breach of sanctions (other financial and investment restrictions)	<ol style="list-style-type: none"> 1. Dealing with a transferable security or money-market instrument if it has a maturity exceeding 30 days, and is issued after 1 August 2014 by (a) a person listed in paras 1 to 5 of Schedule 2; (b) an entity incorporated or constituted under the law of a non-IOM country, and owned directly or indirectly by a person in (a); or (c) a person acting on behalf of or at the direction of a person in (a) or (b). 2. Dealing with a transferable security or money-market instrument if it has a maturity exceeding 30 days, and ii issued after 12 September 2014 by (a) a person listed in paras 6 to 11 of Schedule 2; (b) an entity incorporated under the law of a non-IOM country, and owned directly or indirectly by a person in (a); or (c) a person acting on behalf of or at the direction of a person in (a) or (b) 3. Granting a new loan or credit with a maturity exceeding 30 days to (a) a person listed in Schedule 2; (b) an entity incorporated under the law of a non-IOM country, and owned by a person in (a); or (c) a person acting on behalf of or at the direction of a person in (a) or (b). 	<ol style="list-style-type: none"> 1. Reg. 16 2. Reg. 16 3. Reg. 17 4. Reg. 18 5. Reg. 18 6. Reg. 18 7. Reg. 18 8. Reg. 18 	<ul style="list-style-type: none"> • to custody for a term not exceeding 7 years or to a fine, or to both.

	<p>4. Acquiring or extending a participation, or acquiring any ownership interest, in land located in Non-government controlled Ukrainian territory.</p> <p>5. Acquiring or extending a participation, or acquiring any ownership interest in an entity which has a place of business located in Non-government controlled Ukrainian territory.</p> <p>6. Granting any loan or credit, entering into any arrangement to grant a loan or credit, or otherwise provide funds to an entity which has a place of business located in Non-government controlled Ukrainian territory or for the purpose of financing such an entity.</p> <p>7. Establishing or participating in a joint venture in Non-government controlled Ukrainian territory or with an entity which has a place of business located in Non-government controlled Ukrainian territory.</p> <p>8. Providing investment services for activities in reg. 18.</p>		
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 11-18 (Part 3 Finance) or enabling the contravention of prohibitions.	Reg. 19	<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.
Breach of requirements under Treasury licences	<p>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</p> <p>2. Failing to comply with the conditions of a Treasury licence</p>	<p>1. Reg. 67</p> <p>2. Reg. 67</p>	<p>Liable on conviction on information -</p> <ul style="list-style-type: none"> to custody for a term not exceeding 7 years or to a fine, or to both.
Breach of reporting obligations	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 67 (finance: licensing offences).	<p>1. Reg. 70</p> <p>2. Reg. 70</p> <p>3. Reg. 70</p>	<p>Liable on summary conviction -</p> <ul style="list-style-type: none"> to custody for a term not exceeding 6 months, or to a

	<p>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.</p> <p>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.</p>		<p>fine not exceeding level 5 on the standard scale, or to both.</p>
<p>Failure to comply with requests for information</p>	<p>1. Failure to provide information in the time and manner requested under reg. 72.</p> <p>2. Knowingly and recklessly providing false information in respect of information requested under reg. 72.</p> <p>3. Evasion of requests made under reg. 72 or reg. 73.</p> <p>4. Obstruction of Treasury requests for information made under reg. 72 or reg. 73.</p>	<p>1. Reg. 74</p> <p>2. Reg. 74</p> <p>3. Reg. 74</p> <p>4. Reg. 74</p>	
<p>Breach of confidential information provision</p>	<p>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</p>	<p>reg. 9</p>	<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.

Annex B

Table of trade sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition or requirement	Maximum penalty
Breach of controls on exporting goods.	<ol style="list-style-type: none"> 1. Exporting military goods 2. Exporting dual-use goods 3. Exporting energy-related goods 4. Exporting infrastructure-related goods (Non-government controlled Ukrainian territory) 	<ol style="list-style-type: none"> 1. Reg. 21 2. Reg. 32 3. Reg. 40 4. Reg. 48 <p>Offence contained within Customs and Excise Management Act 1986 s. 69(1)</p>	<p>Liabe on summary conviction -</p> <ul style="list-style-type: none"> • to a penalty of £5,000 or of three times the value of the goods whichever is the greater, or to custody for a term not exceeding 6 months, or to both. <p>Liabe on conviction on information -</p>
Breach of controls on importing goods	<ol style="list-style-type: none"> 1. Importing military goods 2. Importing goods (Non-government controlled Ukrainian territory). 	<ol style="list-style-type: none"> 1. Reg. 23 2. Reg. 47 <p>Offence contained within Customs and Excise Management Act s. 47(1)</p>	<ul style="list-style-type: none"> • to a penalty of any amount, or to custody 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)
Supplying and delivering goods	<ol style="list-style-type: none"> 1. Supplying and delivering military goods 2. Supplying and delivering dual-use goods 3. Supplying and delivering energy-related goods 4. Supplying and delivering infrastructure-related goods (Non-government controlled Ukrainian territory) 	<ol style="list-style-type: none"> 1. Reg 25(1) 2. Reg 34(1) 3. Reg 42(1) 4. Reg 50(1) 	<p>Liabe on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both).

Making available goods and technology	<ol style="list-style-type: none"> 1. Making available military goods and technology 2. Making available dual-use goods and technology 3. Making available energy-related goods 4. Making available infrastructure-related goods (Non-government controlled Ukrainian territory) 	<ol style="list-style-type: none"> 1. Reg 25(1) 2. Reg 34(1) 3. Reg 42(1) 4. Reg 50(1) 	<p>Liabe on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).
Transferring technology	<ol style="list-style-type: none"> 1. Transferring military technology 2. Transferring dual-use technology 	<ol style="list-style-type: none"> 1. Reg 26(1) 2. Reg 35(1) 	
Providing technical assistance relating to goods and technology	<ol style="list-style-type: none"> 1. Providing technical assistance relating to military goods and technology 2. Providing technical assistance relating to dual-use goods and technology 3. Providing technical assistance relating to energy-related goods 4. Providing technical assistance relating to infrastructure-related goods (Non-government controlled Ukrainian territory) 	<ol style="list-style-type: none"> 1. Reg 27(1) 2. Reg 36(1) 3. Reg 43(1) 4. Reg 51(1) 	<p>Liabe on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). <p>Liabe on conviction on information -</p>
Providing financial services and funds relating to goods and technology	<ol style="list-style-type: none"> 1. Providing financial services and funds relating to military goods and technology 2. Providing financial services and funds relating to dual-use goods and technology 3. Providing financial services relating to energy-related goods 4. Providing financial services and funds relating to infrastructure-related goods (Non-government controlled Ukrainian territory) 	<ol style="list-style-type: none"> 1. Reg 28(1) 2. Reg 37(1-4) 3. Reg 44(1) 4. Reg 52(1-3) 	<ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).
Providing brokering services relating to goods and technology	<ol style="list-style-type: none"> 1. Providing brokering services relating to military goods and technology 2. Providing brokering services relating to dual-use goods and technology 3. Providing brokering services relating to energy-relating goods 4. Providing brokering services relating to infrastructure-related goods (Non-government controlled Ukrainian territory) 	<ol style="list-style-type: none"> 1. Reg 29(1) 2. Reg 38(1) 3. Reg 45(1) 4. Reg 53(1) 	
Enabling or facilitating	Providing technical assistance, armed personnel, financial services or funds, or	Reg 30(1)	

military activities	brokering services where such provision enables or facilitates the conduct of military activities.		
Providing other energy-related services	Providing relevant energy services	Reg 46(1)	
Providing other services relating to the Non-government controlled Ukrainian territory	<ol style="list-style-type: none"> 1. Providing services relating to a relevant infrastructure sector in Non-government controlled Ukrainian territory 2. Providing services relating to tourism in Non-government controlled Ukrainian territory 	<ol style="list-style-type: none"> 1. Reg 54(1)(a) 2. Reg 54(1)(b) 	<p>Liabile on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). <p>Liabile on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regs. 22-53 (Trade) or enabling the contravention of prohibitions.	Reg. 55	<p>Liabile on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 10 years or a fine (or both).
Licensing Offences	<ol style="list-style-type: none"> 1. Knowingly or recklessly: <ol style="list-style-type: none"> (a) Providing information that is false in a material respect, or (b) Providing or producing a document that is not what it purports to be, for the purpose of obtaining a trade licence. 2. Purporting to act under the authority of a trade licence but failing to comply with any condition contained in the licence. 	<ol style="list-style-type: none"> 1. Reg.68(1) 2. Reg 68(2) 	<p>Liabile on summary conviction -</p> <ul style="list-style-type: none"> • to custody to a term not exceeding 12 months or a fine (or both). <p>Liabile on conviction on information -</p> <ul style="list-style-type: none"> • to custody for a term not exceeding 2 years or a fine or both).
Information Offences	<ol style="list-style-type: none"> 1. Failing to comply with record keeping requirements in reg. 77. 2. <ol style="list-style-type: none"> (a) Intentionally obstructing an official in the performance of any of the official's functions (b) Failing to produce a register, record or document when reasonably required to do so by an official. 	<ol style="list-style-type: none"> 1. Reg. 77(6) 2. Reg. 78(5) 	<ul style="list-style-type: none"> • to custody for a term not exceeding 2 years or a fine or both).