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Delegations will find attached a study published by the European Network for investigation and prosecution of genocide, crimes against humanity and war crimes ('Genocide Network'). The study is also available at the website of Eurojust, see [here](#).



Network for investigation and
prosecution of genocide, crimes
against humanity and war crimes



PROSECUTION OF
SANCTIONS (RESTRICTIVE MEASURES) VIOLATIONS
IN NATIONAL JURISDICTIONS:

A COMPARATIVE ANALYSIS



THE HAGUE, DECEMBER 2021

THE GENOCIDE NETWORK

The 'European Network of contact points in respect of persons responsible for genocide, crimes against humanity and war crimes' (the 'Genocide Network') was established by the Council of the EU in 2002 to ensure close cooperation between national authorities in investigating and prosecuting the crime of genocide, crimes against humanity and war crimes. The Genocide Network facilitates the exchange of information among practitioners, encourages cooperation between national authorities in different Member States, and provides a forum for sharing knowledge and best practices. The Genocide Network is supported in its work through its Secretariat, based at Eurojust in The Hague, the Netherlands.

Eurojust, an EU agency, helps prosecutors and judicial authorities to solve some of Europe's most serious and complex crimes. Eurojust's work enables EU Member States to define common strategies and to build synergies that drive concrete operational results.

This report has been prepared by the Secretariat of the Genocide Network and is meant solely for information purposes.

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A comparative analysis**

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1. Executive summary

Sanctions, or restrictive measures, are political trade restrictions directed at countries, groups, entities or individuals with the aim of inducing a change in behaviour, imposing costs or obstacles for the target, or sending a normative or public signal about the target's behaviour. Sanctions vary in character according to the situation which they address: they may comprise restrictions such as arms embargoes, import and export bans on certain objects or substances, financial restrictions and travel bans. Sanctions may be unilateral or multilateral, depending on how many States adhere to the sanction regime.

Sanction regimes are often established by the United Nations Security Council (UNSC) and by the Council of the EU. At the date of publication, the EU has 26 sanction regimes in place concerning specific situations in various regions of the world – Belarus, Iran, Myanmar, Russia, Syria (to name a few) – or against broader threats – cyberattacks, proliferation of chemical weapons, terrorism, human rights violations and abuses.

In order for sanctions to be efficient, the UNSC and the EU generally require Member States to penalise sanctions violations in their national jurisdictions. However, in practice, very few individuals or legal persons responsible for sanctions violations are effectively held accountable. Yet, investigating and prosecuting such violations could prove critical in the overall fight against impunity for core international crimes, including genocide, crimes against humanity and war crimes, in particular where corporate actors are involved.

Corporate actors involved in the trade of natural resources, weapons or chemicals, for instance, may operate or have business interests in parts of the world plagued by crisis, poverty and armed conflict, where gross violations of human rights and core international crimes are more likely to occur. Parent companies registered in an EU Member State can operate through local subsidiaries in such areas. Recent cases, such as the *Lafarge* case in France, have demonstrated that criminal liability of corporations conducting business in this context may be sought before national courts for sanctions violations and potential complicity in core international crimes.

Where complicity in core international crimes may be too complex to prove, the prosecution of sanctions violations may provide an alternative path towards accountability. This may also help establish a link or nexus needed in some countries for core international crimes proceedings to be initiated under the universal jurisdiction principle. Therefore, sanctions monitoring and the adequate penalisation of sanctions violations should be fully integrated into EU Member States and practitioners' overall strategies to fight against impunity. In addition, a coordinated approach should be taken to facilitate information exchange between national actors dealing with the implementation and monitoring of restrictive measures – the Ministry of Foreign Affairs, the Ministry of Economic Affairs, customs authorities – and authorities investigating and prosecuting core international crimes.

At the root of this report's comparative analysis is a survey conducted among EU Member States and Genocide Network Observer States in 2015 and updated in 2021. It demonstrates that all Genocide Network Member and Observer States have incorporated penalties of a criminal or administrative nature to penalise sanctions violations into their domestic legislations. Further, the report sheds light on recent national case law providing practical examples of potential synergies between the investigation and prosecution of sanctions violations and that of core international crimes.

2. General introduction

2.1. Background and purpose

Discussions held during the 15th Genocide Network meeting of 29-30 October 2013 in The Hague, the Netherlands, highlighted legal and practical challenges related to the criminal responsibility of corporations and business persons for committing, aiding, abetting or profiting from serious international crimes. In particular, speakers stressed the importance of considering alternative forms of criminality, such as the violation of sanctions (restrictive measures), when seeking to prosecute complicity in core international crimes: '[p]articipants at the meeting were made aware that the topic could be approached from various perspectives, such as addressing human rights violations in the context of illegal exploitation of natural resources that could amount to the crime of pillage within war crimes, or by considering cumulative prosecution for alternative criminality; for example, money laundering or violations of embargo rules.'¹

Numerous multinational corporations function globally through business enterprises or supply chains. They often operate in countries embroiled in armed conflict or in remote areas where mass human rights violations and international crimes are likely to occur. Corporations and business persons are typically not the principal perpetrators in the commission of international crimes. Instead, they tend to be complicit perpetrators. Their involvement can generally be described as follows: 'the corporate agents [are] often removed from the site where the crime [is] physically committed while providing a form of support or acquiescence to the principal perpetrators through their business dealings.'² Particularly at-risk sectors involve the extractive industries (mining, agriculture and forestry), the private military industry, the arms trade, the chemical industry and the financial sector.³

In most cases, these perpetrators only take an indirect part in the commission of core international crimes. As a result, practitioners are often faced with severe limitations when seeking evidence on modes of liability such as aiding and abetting or complicity. The fact is that while a number of cases addressing the role of corporate actors in armed conflicts and associated international crimes have been initiated at national level, very few resulted in a conviction or even reached the courts.

Sanctions, also referred to as embargoes or restrictive measures,⁴ are political trade restrictions directed at specific countries, entities or individuals. Sanctions are meant to apply pressure, in order to compel targets to change their policies or actions. Sanctions may be adopted by the United Nations Security Council (UNSC) acting under Chapter VII of the United Nations Charter to maintain or restore international peace and security, or by the European Union (EU), which uses sanctions as a tool to achieve the aims of its Common Foreign and Security Policy (CFSP).

¹Point 6 of the Conclusions of the 15th Meeting of the European Network of Contact Points for investigation and prosecution of genocide, crimes against humanity and war crimes, available at : <https://www.eurojust.europa.eu/conclusions-15th-meeting-genocide-network-29-30-october-2013-0> [last accessed: 14.07.2021]

² Lydia de Leeuw, 'Corporate Agents and Individual Criminal Liability under the Rome Statute', *State Crime Journal*, Vol 5, No 2 (Autumn 2016), p. 244.

³ Idem.

⁴ Throughout this report, the terms 'sanctions violations', 'embargo violations' or 'violation of restrictive measures' will be used alternatively in reference to identical acts.

As the criminal intent of corporations and business persons acting in conflict areas is usually multi-layered, they might need to be prosecuted under different sets of legislation concerning, *inter alia*, general smuggling acts, terrorist offences, export control laws, money laundering as well as legislation regulating sanctions violations.

This requires practitioners to be familiar with all potentially applicable laws, allowing them to consider either cumulative prosecution or prosecution for alternative offences in cases where prosecution for core international crimes is not feasible.

The purpose of this report is to provide a comparative overview of legislative solutions implemented by EU Member States and the Genocide Network Observer States to penalise sanctions violations.

With the objective of combatting impunity for the gravest international crimes, prosecuting sanctions violations could provide a basis for further investigation or a certain degree of accountability and sense of justice to victims where prosecution of other offences is not achievable. In order to better understand how this alternative form of criminality may be employed in the fight against impunity, it is important to look at how States penalise such violations within their national jurisdictions.

2.2. Scope and approach

This report is structured in three sections: (i) overview of United Nations and European Union sanction regimes; (ii) presentation of national cases in the EU concerning sanctions violations and complicity of corporate actors in core international crimes; and (iii) overview of national legislation and penalties for sanctions violations.

The Annex provides detailed information on the relevant legislation of each EU Member State and Network Observer State, including type of offences (criminal or administrative) and maximum sentence or fine.

This report is based, in part, on the analysis of information received from the EU Member States and four Network Observer States in response to a questionnaire circulated by the Genocide Network Secretariat in 2015 on the penalisation of sanctions violations in their respective national legislations ('2015 Questionnaire'). The survey was further updated and enriched in 2020 and 2021 with additional input provided by the Genocide Network contact points.

The findings of the report also build upon research of academic literature and open sources.

This report does not aim to deliver a comprehensive assessment of the various sanctions regimes, but rather to present how the penalisation of such violations could complement the fight against impunity for core international crimes.

This report is solely meant for information purposes. With respect to references to any sanctions violations allegedly committed by an individual or group, the Genocide Network Secretariat reaffirms that any person charged by national or international authorities is presumed innocent until proven guilty, and that those charges do not engage the Genocide Network Secretariat or Eurojust's opinion.

3. Overview of sanctions (restrictive measures) imposed by the United Nations and the European Union

Sanctions are a foreign and security policy tool serving multiple objectives: preserving or restoring peace; preventing conflicts and strengthening international security; supporting democracy, the rule of law, and human rights; and fighting terrorism.

In spite of their colloquial name, sanctions are not designed to be punitive. In effect, they are intended to induce a change in policy or behaviour by targeting countries, entities and individuals responsible for violating human rights, waging war or endangering international peace and security.⁵

Generally, sanctions may belong to one of the following categories, sometimes simultaneously: coercion, constraining and signalling. A sanction may seek to induce a change in behaviour of the target (coercion), raise costs or obstacles for the target (constraining) or send a normative or public signal about the target's behaviour (signalling).⁶

The United Nations Security Council, the EU, as well as individual States, can impose sanctions.

3.1. The United Nations Security Council's sanctions regimes

The United Nations Security Council (UNSC) first mandated sanctions in 1968, when it imposed mandatory sanctions against Rhodesia in response to the illegitimate seizure of power by the white minority regime in Southern Rhodesia. Since then, UN sanctions have been the hallmark of international censure of States, entities or individuals that act outside of international law and the norms of acceptable international conduct.

The UNSC's sanctions regimes are one of the coercive measures foreseen by Article 41, Chapter VII of the United Nations Charter (UN Charter), allowing the UNSC to take action to maintain or restore international peace and security. Such sanctions encompass varied enforcement options that do not involve the use of armed force. All UN Member States have the obligation to implement any sanction regime decided by a UNSC resolution.

Since 1966, the UNSC has established 30 sanctions regimes⁷ in different forms and in pursuit of a variety of goals. The UNSC sanctions have had various aims, ranging from support to political stabilisation (Côte d'Ivoire), addressing massive human rights violations (Sierra Leone) and curbing illegal smuggling (Libya), to countering terrorism (Al-Qaeda sanctions list) and

⁵ See https://ec.europa.eu/info/business-economy-euro/banking-and-finance/international-relations/restrictive-measures-sanctions_en [last accessed: 05.08.2021].

⁶ See Biersteker Thomas. 'Understanding Effectiveness of International Sanctions', in *MGIMO Review of International Relations*, 2019; (3(66)):7-16, p. 11; see also Forwood Genevra, Nordin Sara, Vangenechten Matthias, Vermeeren Fabienne, 'EU Restrictive Measures' in *The Guide to Sanctions – First Edition*, 17 August 2020, available at: <https://globalinvestigationsreview.com/guide/the-guide-sanctions/first-edition/article/eu-restrictive-measures> [last accessed: 05.08.2021].

⁷ In Southern Rhodesia, South Africa, the former Yugoslavia (2), Haiti, Iraq (2), Angola, Rwanda, Sierra Leone, Somalia, Eritrea, Ethiopia, Liberia (3), Democratic Republic of Congo, Côte d'Ivoire, Sudan, Lebanon, Democratic People's Republic of Korea, Iran, Libya (2), Guinea-Bissau, Central African Republic, Yemen, South Sudan and Mali, as well as against ISIL (Da'esh) and Al-Qaeda and the Taliban. See <https://www.un.org/securitycouncil/sanctions/information> [last accessed: 04.08.2021].

promoting non-proliferation of nuclear weapons (Iran, North Korea).⁸ Today, there are 14 active sanctions regimes – the UNSC can amend or lift them depending on the conflict situation.

The focus and scale of sanction regimes has largely evolved over the past five decades, together with the definition of what constitutes a ‘threat to international peace and security’. Initially, the UNSC adopted comprehensive economic and trade sanctions against States, with unintended negative consequences for civilian populations and neighbouring countries. Since 2004, all new sanctions regimes have become more sophisticated, ‘targeted’ measures. The intention is to have limited and strategic focus on key individuals, entities, groups or undertakings directly targeted by measures such as arms embargoes, travel bans or asset freezes.⁹ The development of targeted sanctions is particularly representative of the trend towards personalisation and individualisation of measures in the field of peace and security since the mid-1990s, in parallel with the rise of ad hoc international tribunals and the International Criminal Court.¹⁰

Targeted sanctions serve several purposes: to stop individuals and entities from engaging in certain conduct, to change a behaviour that is contrary to international law and norms, to deter other actors, to signal support for international norms by naming and shaming perpetrators, and/or to cut financial resources used to fuel conflict.¹¹

Sanctions regimes are administered by sanctions committees most often chaired by a non-permanent member of the UNSC. The UNSC also establishes monitoring groups or panels of experts tasked with supporting the committees, in addition to secretariat support provided by the Security Council Affairs Division.¹²

Since the UN has no means of enforcement, it relies on its Member States to implement its sanctions in practice. The UN Charter does not suggest a specific model to Member States for the implementation of UNSC Resolutions. In practice, two methods are used. Member States may adopt an overarching piece of legislation in order to directly incorporate all sanctions regimes decided by the UNSC into their domestic legal frameworks. Alternatively, they may undertake a case-by-case transposition of UNSC resolutions into national legislation, which affords the Member State greater flexibility, but is often more time consuming. The first method, whilst sufficient for many general sanctions, is not well-suited to targeted measures, specifically in the case of financial restrictions, which may require ad hoc or technical legislation directed at financial and banking operations.¹³

⁸ See Huvé Sophie, ‘The use of UN sanctions to address conflict-related sexual violence’, 2018, Georgetown Institute for Women, Peace and Security, accessible at: <https://giwps.georgetown.edu/resource/the-use-of-un-sanctions-to-address-conflict-related-sexual-violence/> [last accessed: 04.08.2021].

⁹ See UNSC, ‘act Sheets – Subsidiary organs of the United Nations Security Council’, 2021, p. 4, accessible at <https://www.un.org/securitycouncil/sanctions/information> [last accessed: 04.08.2021].

¹⁰ Portela Clara, ‘National Implementation of United Nations Sanctions, Towards Fragmentation’, *International Journal*, Winter 2009-10, p. 17.

¹¹ Huvé, p. 1.

¹² See UNSC, ‘Fact Sheets – Subsidiary organs of the United Nations Security Council’, 2021, p. 4, accessible at <https://www.un.org/securitycouncil/sanctions/information> [last accessed: 04.08.2021].

¹³ Vera Gowlland-Debbas, ed., *National Implementation of United Nations Sanctions: A Comparative Study* (The Hague: Martinus Nijhoff, 2004), p. 647, cited in Portela, p. 18.

3.2. The EU restrictive measures

Until the late 1980s, the European Community did not adopt its own sanctions; instead, EU Member States took measures at national level to implement UNSC resolutions. Since 1992, EU sanctions have assumed a pivotal role in the EU's Common Foreign and Security Policy (CFSP). The CFSP objectives are set out in Article 21(2) of the Treaty on the European Union (TEU), and include:

- (i) safeguarding the EU's values, fundamental interests and security;
- (ii) consolidating and supporting democracy, the rule of law, human rights and the principles of international law; and
- (iii) preserving peace, preventing conflicts and strengthening international security.

To that effect, Article 215 of the Treaty on the Functioning of the European Union (TFEU) enables the Council of the EU to adopt sanctions against natural or legal persons, State or non-State entities, of third countries.¹⁴

3.2.1. Overview of EU sanctions regimes

EU-imposed sanctions have two main sources:

- As UN Member States, all EU Member States are obliged to enforce UNSC resolutions imposing sanctions under Chapter VII of the UN Charter. Therefore, the EU is mandated to transpose UNSC sanctions into EU law.
- In addition, the EU may also decide to impose fully autonomous sanctions regimes (e.g. *vis-à-vis* Syria, Venezuela, Ukraine and Russia),¹⁵ or to build upon UNSC sanctions in order to apply more restrictive measures (mixed sanctions regimes, e.g. *vis-à-vis* North Korea).¹⁶

As of October 2021, the EU had 19 sanctions regimes in place that implement UN sanctions (for example, in relation to Iraq, Mali and Yemen), of which 10 impose additional restrictions (for example, against Iran, North Korea, and ISIL/Da'esh and Al-Qaeda). In addition, the EU had 22 autonomous sanctions regimes in relation to countries that are not subject to UN sanctions (for example, concerning Belarus, Myanmar, Russia and Venezuela) and 4 regimes that target specific themes, including terrorism, chemical weapons, cyberattacks and human rights.¹⁷

The contexts in which the EU imposes sanctions are extremely diverse, ranging from the protection of human rights (i.e. against Iran or Belarus) to territorial integrity (i.e. in relation to the annexation of Crimea by Russia) and non-proliferation of nuclear weapons (i.e. against North Korea).¹⁸

¹⁴ Forwood et al.

¹⁵ EU Member States can also implement sanctions at national level (see for example, the Dutch national terrorism list or the Belgian national terrorist list) to pursue national foreign policy goals, but not to pursue the achievement of the CFSP objectives, as this could impact the functioning of the internal market and undermine the purpose and effectiveness of Article 215 of the TFEU. National sanctions of this kind are therefore uncommon. See Commission Opinion of 8.11.2019 on the compatibility of national asset freezes imposed by Member States with Union law, C(2019) 8007 final.

¹⁶ See Council of the European Union, 'Guidelines on Implementation and Evaluation of Restrictive Measures (Sanctions) in the Framework of The EU Common Foreign and Security Policy', 4 May 2018, 5664/18 ('Council Guidelines'), para. 3.

¹⁷ See <https://www.sanctionsmap.eu/#/main?checked=> [last accessed: 05.08.2021].

¹⁸ Forwood et al.

3.2.2. Jurisdiction

While EU restrictive measures inherently have an effect in non-EU countries, they only apply within EU jurisdiction. As a general rule, EU restrictive measures apply when there is a nexus with EU jurisdiction, as follows:

- to all EU nationals, whether inside or outside the EU,
- within the territory of the EU, including its airspace,
- on board any aircraft or vessel registered in an EU Member State,
- to all entities incorporated or constituted under the law of an EU Member State (including branches of EU companies in third countries), and
- to all entities 'in respect of any business done in whole or in part' within the EU.¹⁹

3.2.3. EU thematic sanctions regimes

In addition, the EU has implemented four thematic or horizontal sanctions regimes of general scope. Thematic sanctions regimes allow the EU to target individuals responsible for a certain conduct separately from classical sanctions regimes that address specific country crises. One advantage is that territorial constraints do not apply in the case of thematic sanctions regimes, allowing the EU to target individuals and entities on a broader basis.

- Terrorism sanctions regimes

As part of its response to the terrorist attacks of 11 September 2001, the EU established a list of persons, groups and entities involved in terrorist acts (the EU Terrorist List).²⁰ Sanctions applicable to listed persons include asset freezes and the prohibition to make any funds or economic resources available to such persons.

- Chemical weapons sanctions regime

On 15 October 2018, the EU adopted a sanctions regime to address the use and proliferation of chemical weapons, in support to the Decision of the Conference of the State Parties to the Convention on the Prohibition of Chemical Weapons (CWC) of 27 June 2018 on addressing the threat from chemical weapons use.²¹ This sanctions regime does not target any named country; instead, the EU can impose sanctions on persons and entities involved in the development and use of chemical weapons. The sanctions consist of EU-wide travel restrictions and asset freezes against specifically listed persons – including those persons and entities directly responsible for the development and use of chemical weapons, as well as those who provide financial, technical or material support, and those who assist, encourage or are associated with them.²²

¹⁹ See Council Guidelines, para. 51.

²⁰ Council Common Position of 27 December 2001 on the application of specific measures to combat terrorism (2001/931/CFSP); Council Regulation (EC) No 2580/2001 of 27 December 2001 on specific restrictive measures directed against certain persons and entities with a view to combating terrorism.

²¹ OPCW, Conference of the State Parties, 'Decision Addressing the Threat from Chemical Weapons Use', 27 June 2018, C-SS-4/DEC.3.

²² Council Decision (CFSP) 2018/1544 of 15 October 2018 concerning restrictive measures against the proliferation and use of chemical weapons, and Council Regulation (EU) 2018/1542 of 15 October 2018 concerning restrictive measures against the proliferation and use of chemical weapons.

- Cyberattacks sanctions regime

Established in May 2019, this sanctions regime targets malicious cyber activities from outside the EU that threaten the Union or its Member States. The sanctions also cover malicious cyberattacks towards third States and international organisations. These sanctions are also country neutral and target actual and attempted cyberattacks having a potentially significant effect, in light of the scope and scale of disruption, the number of persons affected, the number of Member States concerned, the extent of economic loss or economic gain to the perpetrator, the extent of any data breaches and the loss of commercially sensitive data. The measures consist of asset freezes and travel bans of persons and entities responsible for cyberattacks or attempted cyberattacks, as well as those involved in or offering financial, technical or material support for these attacks and those who assist, encourage, facilitate or are associated with them.²³

- Human rights sanctions regime

The most recent thematic sanctions regime was adopted by the EU Council on 7 December 2020.²⁴ It establishes a global human rights sanctions regime,²⁵ in line with the EU Action Plan on Human Rights and Democracy 2020-2024. This framework allows the EU to target individuals, entities and bodies – including State and non-State actors – responsible for, involved in or associated with serious human rights violations and abuses worldwide, no matter where they occurred.

Applicable sanctions include a travel bans and asset freezes. In addition, persons and entities in the EU will be forbidden from making funds available to those listed, either directly or indirectly. Derogations to the restrictive measures are allowed in certain cases, i.e. the delivery of humanitarian assistance.

The framework for targeted restrictive measures applies to acts such as genocide, crimes against humanity and other serious human rights violations or abuses (e.g. torture, slavery and extrajudicial killings). Other human rights violations or abuses can also fall under the scope of the sanctions regime where those violations or abuses are widespread, systematic or are otherwise of serious concern as regards the objectives of the common foreign and security policy set out in the Treaty (Article 21 TEU).

3.2.4. Types of sanctions

Restrictive measures imposed by the EU may target governments of third countries, or non-State entities and individuals (such as terrorist groups and terrorists) responsible for the policies or actions that prompted the EU decision to impose sanctions. The EU has absolute discretion in terms of the sanctions it imposes, but applies a more targeted approach so that the sanctions have

²³ Council Decision (CFSP) 2019/797 of 17 May 2019 concerning restrictive measures against cyberattacks threatening the Union or its Member States, and Council Regulation (EU) 2019/796 of 17 May 2019 concerning restrictive measures against cyberattacks threatening the Union or its Member States.

²⁴ See Council Press Release, 'EU adopts a global human rights sanctions regime', 7 December 2020, <https://www.consilium.europa.eu/en/press/press-releases/2020/12/07/eu-adopts-a-global-human-rights-sanctions-regime/> [last accessed: 05.08.2021].

²⁵ Council Decision (CFSP) 2020/1999 of 7 December 2020 concerning restrictive measures against serious human rights violations and abuses, and Council Regulation (EU) 2020/1998 of 7 December 2020 concerning restrictive measures against serious human rights violations and abuses.

maximum effect on those whose behaviour the EU aims to influence, whilst mitigating adverse humanitarian effects or unintended consequences for other persons. Therefore, the majority of measures target individuals and entities and consist of asset freezes – preventing access to bank accounts and investments held in the EU – and visa bans – barring entry into EU territory.²⁶

The EU can also adopt sectoral measures, such as economic and financial restrictions (e.g. import and export restrictions and restrictions on banking services) or embargoes prohibiting the export of weapons, dual-use equipment or surveillance material to certain destinations.²⁷

Economic sanctions are less common. Where they exist, they typically target one or two strategic activities, rather than the economy as a whole. For example, sanctions against Russia restrict EU exports of technology and services used by the country's oil industry to develop Arctic, deep-water and shale oil reserves, but do not affect Russian exports of oil and gas to the EU.²⁸

3.2.5. Adoption, implementation and enforcement of EU sanctions

Restrictive measures are laid down in CFSP Council Decisions adopted under Article 29 of the TEU on a proposal from the High Representative of the Union for Foreign Affairs and Security Policy (European External Action Service or EEAS).²⁹ Measures such as arms embargoes or travel bans are implemented directly by the Member States, which are legally bound to act in conformity with CFSP Council Decisions.

Where a Council decision includes other types of measures – such as an asset freeze and/or other types of economic/financial sanctions – that interrupt or reduce economic relations with a third country, they need to be implemented in a Council Regulation on a joint proposal from the High Representative of the Union for Foreign Affairs and Security Policy and the Commission, under Article 215 of the TFEU. The joint proposal is examined by RELEX (Foreign Relations Counsellors Working Party) and forwarded to COREPER (Permanent Representatives Committee) and the Council for adoption.³⁰ The Council then informs the European Parliament. Listed persons and entities are notified of the measures that have been taken against them.

Sanctions adopted in implementation of UNSC resolutions do not have an end date. They are amended or lifted without delay, following a decision by the UNSC to that effect. Council Decisions imposing EU autonomous sanctions usually apply for 12 months (or a shorter period), while the corresponding Council Regulations are open-ended.

Council Regulations lay down the precise scope of the restrictive measures and details for their implementation. As a legal act of general application, the Regulation is binding on any person or entity (economic operators, public authorities, etc.) within the EU, and directly applicable in the Member States. In practice, however, Council Regulations may require the adoption of additional legislation at national level. This may notably happen in respect of the determination of so-called

²⁶ See European Parliament, Briefing 'EU Sanctions: A key foreign and security policy instrument', May 2018, p. 4, accessible at: https://www.europarl.europa.eu/thinktank/en/document.html?reference=EPRS_BRI%282018%29621870 [last accessed: 05.08.2021].

²⁷ *Ibid.*

²⁸ *Idem*, p. 3.

²⁹ See Council Guidelines, para. 7.

³⁰ See Council Guidelines, Annex I, para. 4.

'secondary sanctions', that is to say penalties for the violation of the sanctions imposed by the Council Regulations.³¹

In this regard, Council Regulations imposing restrictive measures generally include a standard clause, referring to the duties of Member States to 'take all the necessary measures to ensure that they are implemented', and provide penalties that 'must be effective, proportionate and dissuasive'.³²By virtue of such provisions, Member States can choose the legal nature of the penalty: in effect, penalties adopted by Member States range from measures of an administrative or civil nature to criminal law penalties. The Member States' discretion in this regard is only limited by the requirements of effectiveness, proportionality and dissuasion.

Another defining element of the EU sanctions regimes is the Member States' key involvement in their daily implementation and monitoring. The task of conducting investigations into potential non-compliance cases falls within the purview of Member States and competent national authorities. The responsibility of EU Member States is therefore trifold: they must (i) adopt internal measures imposing penalties; (ii) take concrete steps to enforce such measures; and (iii) ensure that the measures taken are sufficiently effective, proportionate and dissuasive, in line with the case law of the EU Court of Justice.³³

Although there is a real interest amongst EU competent authorities in pursuing actions against individuals and corporations violating the EU-imposed sanctions regimes, the number of enforcement actions within the EU during the past few years remains minimal. Nonetheless, a positive trend can be observed recently in the number of enforcement actions launched and the rise in penalties imposed by certain national authorities.

Indeed, ensuring that individuals and corporations are adequately penalised for their breach of sanctions regimes – either in administrative or criminal proceedings – would serve to promote top-level commitment to effective sanctions compliance. It would also support, more globally, the fight against impunity for other types of criminality, including core international crimes.

³¹ See Gestri Marco, 'Sanctions Imposed by the European Union: Legal and Institutional Aspects' in *Coercive Diplomacy, Sanctions and International Law*, Brill Nijhoff, 2016, p. 87.

³² See Savage David, 'EU Sanctions Enforcement' in *The Guide to Sanctions – First Edition*, 17 August 2020, available at: <https://globalinvestigationsreview.com/guide/the-guide-sanctions/first-edition/article/eu-restrictive-measures> [last accessed: 05.08.2021].

³³ Gestri, p. 88.

4. Presentation of national cases in the EU concerning sanctions violations and complicity of corporate actors in core international crimes³⁴

Throughout history, businesses have operated within or in connection with conflict zones. Armed groups need funds and supplies such as weapons, ammunition and food; civilians and businesses continue their daily lives. Some corporate actors play a direct role in conflicts by providing the means and tools with which wars are fought. Others provide, intentionally or not, infrastructure support that fuels conflicts in the long run. Businesses may also contribute to conflicts, directly or indirectly, by paying taxes and royalties, sharing profits with joint venture partners and otherwise aiding governments or opposition groups.³⁵ Further, money generated, for example, by the exploitation of natural resources – notably in the extraction sector – may allow perpetrators to purchase arms and weapons with which they execute their crimes. Business activities may therefore act as important facilitators for the commission of core international crimes.

Sanctions regimes are instrumental in efforts made by the international community to curtail supplies and revenues of authoritarian regimes or armed groups involved in such conflicts. These efforts aim to restrict the sale of commodities used to finance the conflict (e.g. diamonds, timber and oil) or to prohibit the supply, in any form, of arms or dual-use technology and material, with some degree of success.

The best-known examples of corporations fuelling ongoing armed conflicts notoriously involve the diamonds, timber and oil trades in countries such as Angola, Sierra Leone, Liberia, Democratic Republic of Congo, Cambodia or Afghanistan. A very recent example is the scramble for oil control in Syria as part of ISIL's³⁶ quest for power: after seizing control of oilfields, ISIL subsequently sold and exported the oil in order to finance its activities. This realisation led to several international bans on crude oil sales by terrorist groups in Syria, and the sanction of persons making any funds, financial assets or economic resources available to ISIL.³⁷ At the EU level, a comprehensive sanctions regime has been implemented against the Syrian regime.³⁸ Measures adopted include the prohibition to import crude oil from Syria or to export certain types of chemicals, as well as restrictions on the export of equipment and technology that might be used for internal repression or for the monitoring or interception of internet or telephone communications.³⁹

While businesses now operate under greater public scrutiny, with increased focus on links between business and human rights, stricter laws and regulations, and better law enforcement,

³⁴ The information presented in this report is based on publicly available sources only.

³⁵ See Tripathi Salil, *Business in Armed Conflict Zones: How to Avoid Complicity and Comply with International Standards*, accessible at: https://www.ihrb.org/pdf/Politorbis_50_Tripathi_Business_in_Armed_Conflict_Zones.pdf [last accessed: 04.08.2021].

³⁶ The 'Islamic State' entity has undergone several iterations, including Islamic State in Iraq and the Levant ('ISIL' or 'ISIS' (the latter based on the Arabic term for the Levant, 'al-sham')). Islamic State is frequently given the pejorative name 'Da'esh' (داعش), derived from its acronym in Arabic. For ease of reference, this paper will use the acronym 'ISIL'.

³⁷ See [UNSC Resolution 2170 \(2014\)](#), S/RES/2170 (2014), 15 August 2014, paras. 13 and 14.

³⁸ Council Decision 2013/255/CFSP of 31 May 2013 concerning restrictive measures against Syria (and subsequent amendments), available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013D0255-20210115> [last accessed: 04.08.2021].

³⁹ For a general overview, see <https://www.sanctionsmap.eu/#/main/details/34.32/?search=%7B%22value%22:%22%22.%22searchType%22:%22%7B%7D%7D>.

perpetrators of core international crimes and their accomplices often prove extremely nimble at circumventing international sanctions. Nevertheless, the importance of properly implementing sanctions and detecting violations cannot be underestimated. In a number of cases, it is likely that investigations into sanctions violations, notably by corporate and business actors, could lead to more accountability for core international crimes committed abroad – in particular in conflict zones.

The following section presents a selection of cases that demonstrate opportunities and synergies between the investigation and prosecution of sanctions violations and that of core international crimes, within the scope of this report. This overview does not intend to provide a comprehensive list of enforcement actions and ongoing judicial proceedings related to sanctions violations in the EU. It focuses solely on cases where:

- the sanctions violators had business interests in regions characterised by crisis, poverty and/or armed conflicts;
- core international crimes (crime of genocide, crimes against humanity and war crimes) are reported to have been committed; and
- the acts committed by sanctions violators may amount to complicity in such crimes.

4.1. Guus Kouwenhoven case (The Netherlands)

This landmark case against a Dutch individual resulted in a double conviction for complicity in war crimes and the violation of international sanctions. It set a significant legal precedent by investigating links between the trade in natural resources, arms trade and the commission of war crimes.

During the second civil war in Liberia, between 1999 and 2003, the trade in natural resources, namely diamonds and timber, had a significant role in fuelling the conflict in Liberia and neighbouring Sierra Leone, allowing Liberian President Charles Taylor to generate sufficient funds to sustain military activities and purchase large quantities of arms.⁴⁰

In an attempt to quash the threat to international peace and security posed by the conflict, UNSC resolutions 1343 (2001) of 7 March 2001⁴¹ and 1408 (2002) of 6 May 2002⁴² largely prohibited the sale or supply to Liberia of arms and related materiel of all type. Both resolutions were implemented in the EU under (EU) Regulation No 1146/2001 of the Council of the European Union of 11 June 2001 and (EU) Regulation No 1318/2002 of the Council of the European Union of 22 July 2002.⁴³

The Dutch Prosecution Office investigated and prosecuted Guus Kouwenhoven, a Dutch national, for carrying out business activities in Liberia which facilitated the import, storage and distribution of weapons used by Charles Taylor's regime. At the time, Kouwenhoven was the

⁴⁰ See <https://www.globalwitness.org/en/archive/charles-taylor-verdict-global-witness-briefing-dictator-blood-diamonds-and-timber-and-two/> [last accessed: 03.08.2021].

⁴¹ [UNSC Resolution 1343\(2001\)](#), 7 March 2001 (S/RES/1343 (2001)).

⁴² [UNSC Resolution 1408 \(2002\)](#), 6 May 2002 (S/RES/1408 (2002)).

⁴³ Council Regulation (EC) No 1146/2001 of 11 June 2001 concerning certain restrictive measures in respect of Liberia, accessible here: <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32001R1146>; and Council Regulation (EC) No 1318/2002 of 22 July 2002 concerning certain restrictive measures in respect of Liberia, accessible here: <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32002R1318:EN:HTML>, respectively.

owner and president of two logging companies operating in the war-torn country, the Oriental Timber Company and the Royal Timber Company. The prosecution claimed that by facilitating the import of arms, Kouwenhoven infringed on the UNSC arms embargo and became an accomplice in war crimes committed with those weapons.⁴⁴

In 2006, in first instance, the District Court of The Hague acquitted Kouwenhoven of war crimes due to a lack of substantiated evidence linking him to the main perpetrators. However, he was convicted for violating the UNSC arms embargo against Liberia by shipping weapons in the port of Buchanan, which was managed by one of his companies. Noting that Kouwenhoven '[n]ot only (...) acted contrary to the Dutch national prohibitions, but also knowingly and wilfully in violation with the international legal order',⁴⁵ the court sentenced him to the maximum sentence of eight years of imprisonment.

Kouwenhoven was later acquitted of all charges by the Court of Appeal in The Hague.⁴⁶ However, the prosecution appealed against this decision and in 2010 the Supreme Court declared the judgment null and void and referred the case back to the Court of Appeal in 's-Hertogenbosch.⁴⁷

On 21 April 2017, the Court of Appeal convicted Kouwenhoven *in absentia* and sentenced him to 19 years of imprisonment for illegal trafficking of weapons and ammunitions and complicity in war crimes committed by the Liberian armed forces, through making an 'active and conscious contribution to the war operations'.⁴⁸ The Court notably found that the political, financial and private interests of Charles Taylor were strongly intertwined with the interests of Kouwenhoven,⁴⁹ with the latter intentionally introducing weapons into Liberia despite the international embargo. In the assessment of the court, by providing and facilitating the distribution of weapons, transportation, facilities and armed personnel to Charles Taylor's regime, Kouwenhoven, who was aware of the violent nature of the regime's fighters, exposed himself to the significant probability that war crimes and/or crimes against humanity would be committed by third parties. The court applied this reasoning to crimes for which weapons and ammunition were directly used (i.e. shooting civilians) as well as in cases of indirect use, such as threatening to use weapons and/or crimes committed by the armed groups (i.e. rape and pillaging).⁵⁰

⁴⁴ See <http://www.internationalcrimesdatabase.org/Case/887> for a detailed account of the proceedings [last accessed: 03.08.2021].

⁴⁵ District Court of The Hague, *The Public Prosecutor v. Guus Kouwenhoven*, Case number 09/750001-055, 'Judgment' (English version), 7 June 2006, available at: <https://uitspraken.rechtspraak.nl/inziendocument?id=ECLI:NL:RBSGR:2006:AY5160> [last accessed: 03.08.2021].

⁴⁶ Court of Appeal in The Hague, *The Public Prosecutor v. Guus Kouwenhoven*, Case number 09/750001-055, 'Judgment' (English version), 10 March 2008, available at: <https://uitspraken.rechtspraak.nl/inziendocument?id=ECLI:NL:GHSGR:2008:BC7373> [last accessed: 03.08.2021].

⁴⁷ See <http://www.internationalcrimesdatabase.org/Case/2238> [last accessed: 03.08.2021].

⁴⁸ Court of Appeal in 's-Hertogenbosch, *The Public Prosecutor v. Guus Kouwenhoven*, Case number 20-001906-10, 'Judgment' (English version), 21 April 2017 ('2017 Judgment'), available at: <https://uitspraken.rechtspraak.nl/inziendocument?id=ECLI:NL:GHSHE:2017:2650> [last accessed: 03.08.2021]. See notably para. L.1.

⁴⁹ 2017 Judgment, para. H.3.1.

⁵⁰ 2017 Judgment, para. L.2.5.

Kouwenhoven filed an appeal, arguing that the Liberian amnesty scheme, approved by Charles Taylor on 7 August 2003 to grant immunity from civil and criminal proceedings against all persons within the jurisdiction of Liberia for acts and crimes committed during the civil war, prevented him from being prosecuted. In a decision dated 18 December 2018, the Supreme Court of the Netherlands upheld Kouwenhoven's conviction, finding that the Court of Appeal had correctly decided that the amnesty scheme did not prevent Kouwenhoven's prosecution due to: (i) the circumstances in which the amnesty scheme was introduced, and (ii) the obligation for States, under international law, to investigate and prosecute war crimes.⁵¹

In February 2020, a South African court, where Kouwenhoven currently resides, ruled that he could not be extradited to the Netherlands to serve his 19-year sentence, as his offences were not committed in the Netherlands. While the court recognised the Netherlands' exercise of extraterritorial jurisdiction based on active personality jurisdiction, which allows for the prosecution of its own nationals for crimes committed abroad, it found that the applicable Extradition Act only allows for extradition on the basis of territorial jurisdiction (and not active personality jurisdiction).⁵² However, legal proceedings are still ongoing after a ruling from the Western Cape High Court overturned the previous decision and sent the case back to the Cape Town Magistrates Court.⁵³ On 22 September 2021, the Supreme Court of Appeal confirmed that Kouwenhoven can be extradited.⁵⁴

4.2. Lafarge case (France)

The Lafarge case is an important case in the fight against the impunity of corporate actors operating in conflict zones and contributing to gross human rights violations. This is the first time that a multinational corporation – in this case, a global leader in the construction sector – has been indicted on the ground of complicity in crimes against humanity committed by ISIL. It is also the first example of a parent company being charged for acts undertaken by one of its subsidiaries abroad.⁵⁵

In 2016, two civil society organisations, Sherpa and ECCHR (European Center for Constitutional and Human Rights), together with 11 former Syrian employees of Lafarge, filed a criminal

⁵¹ Supreme Court, *The Public Prosecutor v. Guus Kouwenhoven*, Case number 17/02109, 'Judgment' (Summary in English), 18 December 2018, available at: <https://uitspraken.rechtspraak.nl/inziendocument?id=ECLI:NL:HR:2018:2349> [last accessed: 03.08.2021].

⁵² IOL, 'Cape court rules that Dutch war criminal won't be extradited' (23 February 2020), <https://www.iol.co.za/weekend-argus/news/cape-court-rules-that-dutch-war-criminal-wont-be-extradited-43288061> [last accessed: 03.08.2021].

⁵³ Daily Maverick, 'Extradition of Dutch war criminal Guus Kouwenhoven back on the cards' (24 December 2020), <https://www.dailymaverick.co.za/article/2020-12-24-extradition-of-dutch-war-criminal-guus-kouwenhoven-back-on-the-cards/> [last accessed: 03.08.2021].

⁵⁴ Daily Maverick, 'Supreme Court dismisses Dutch war criminal Guus Kouwenhoven's appeals in attempt to avoid extradition' (22 September 2021), <https://www.dailymaverick.co.za/article/2021-09-22-supreme-court-dismisses-dutch-war-criminal-guus-kouwenhovens-appeals-in-attempt-to-avoid-extradition/> [last accessed: 30.09.2021].

⁵⁵ Tofan Alexandru, 'The Lafarge Affair: A First Step Towards Corporate Criminal Liability for Complicity in Crimes against Humanity', 2 October 2018, accessible at <https://www.asser.nl/DoingBusinessRight/Blog/post/the-lafarge-affair-a-first-step-towards-corporate-criminal-liability-for-complicity-in-crimes-against-humanity-by-alexandru-tofan> [last accessed: 03.08.2021].

complaint in Paris against the French multinational corporation and its subsidiary Lafarge Cement Syria, as well as the companies' management board. The legal action argued that Lafarge and its subsidiary had to be investigated on charges of complicity in crimes against humanity, financing terrorism, deliberate endangerment of people's lives and violation of restrictive measures.⁵⁶

The complaint alleged that through its subsidiary, Lafarge maintained a cement factory operating in Jalabiya, north-eastern Syria, between 2012 and 2014. The company decided not to close the factory despite the serious security threats incurred by local employees due to the armed conflict in Syria, including the risk of death and kidnapping. Lafarge allegedly paid around EUR 13 million to various armed groups, including ISIL, in order to be able to continue its activities. Further, Lafarge allegedly entered into negotiations with ISIL to purchase raw materials under the control of the terrorist group (oil and pozzolan) and obtain official passes to cross checkpoints held by ISIL.⁵⁷

In addition, in October 2016, the French Minister of Economy filed its own criminal complaint against Lafarge for violating the EU sanctions against the Syrian regime, namely the prohibition to purchase oil within Syria.⁵⁸

The Lafarge corporation, a legal person, was initially indicted by the French investigative judges for complicity in crimes against humanity committed in Syria between 2012 and 2014 and the financing of terrorism, as well as for embargo violation. Several of its former executives, including two CEOs, were charged with criminal offences.⁵⁹

However, in November 2019, the Paris interlocutory Court of Appeal overturned the indictment for complicity in crimes against humanity, upholding the charges for deliberate endangerment of people's lives, financing of terrorism and violation of an embargo. These findings were the subject of an appeal before France's Supreme Court (*Cour de Cassation*). On 7 September 2021, the *Cour de cassation* quashed the decision, finding that Lafarge financed, through its subsidiaries, the activities of ISIL with payments amounting to several million dollars. All the while, the Court indicated, Lafarge had precise knowledge of the acts perpetrated by ISIL and of the fact that these acts likely constituted crimes against humanity. The Court further concluded that knowingly financing an organisation whose purpose are purely criminal activities suffices to characterise complicity. The Court therefore ordered the case to be sent back to the interlocutory Court of Appeal on this charge.

⁵⁶ See <https://www.ecchr.eu/en/case/lafarge-in-syria-accusations-of-complicity-in-grave-human-rights-violations/> [last accessed: 03.08.2021].

⁵⁷ ECCHR, Case Report '[Lafarge in Syria: accusations of complicity in war crimes and crimes against humanity](#)' November 2016.

⁵⁸ Le Monde, 'Bercy a saisi la justice au sujet des activités de Lafarge en Syrie' (19 January 2017), available at: https://www.lemonde.fr/syrie/article/2017/01/19/bercy-a-saisi-la-justice-au-sujet-des-activites-de-lafarge-en-syrie_5065540_1618247.html [last accessed: 03.08.2021].

⁵⁹ C. Tixeire, 'Can the Lafarge case be a game changer? French multinational company indicted for international crimes in Syria', Business & Human Rights Resource Centre, available at <https://www.business-humanrights.org/en/blog/can-the-lafarge-case-be-a-game-changer-french-multinational-company-indicted-for-international-crimes-in-syria/> [last accessed: 03.08.2021]; Universal Jurisdiction Annual Report 2020, *NGOs sidelined as cement company indictment is confirmed*, p. 32. <http://content.delivra.com/etapcontent//Trial/UJAR%202020/TRIAL%20International%20UJAR%202020-DIGITAL.pdf>

4.3. BNP Paribas cases (France)

In 2017, the French Public Prosecution Service opened a judicial investigation into allegations of complicity in the 1994 genocide against Tutsis in Rwanda by France's largest banking group. The initial complaint was filed by Sherpa, Ibuka France, and the Collectif des parties civiles pour le Rwanda.⁶⁰ Specifically, it is alleged that USD 1.3 million of funds transferred by BNP Paribas to a South African arms dealer financed the purchase of 80 tonnes of weapons for genocide perpetrators, in violation of a UN arms embargo. BNP Paribas allegedly authorised the funds transfer to the Hutu regime in June 1994. This case is still ongoing.⁶¹

BNP Paribas has been accused of violating other sanctions regimes in the past. In 2014, the group pleaded guilty to evading the United States (US) trade embargoes in order to help clients in Sudan, Cuba and Iran between 2002 and 2012, for which it agreed to pay a USD 9.8 billion penalty. BNP Paribas admitted to acting as Sudan's 'de facto central bank' between 2002 and 2008, processing billions of dollars' worth of transactions on behalf of sanctioned Sudanese entities. During that period, the Sudanese government committed widespread human rights violations – mass murder, forced displacement, sexual violence, detention, torture and other forms of inhumane treatment – resulting in the death of more than 300,000 civilians, specifically marginalised communities in Darfur and other areas.⁶² Several sanctions regimes from the UN, the EU and several countries were applicable at the time.

On 26 August 2020, an investigation was opened into BNP Paribas' alleged complicity in torture, genocide and crimes against humanity in Sudan before the war crimes unit (*Pôle crimes contre l'humanité, crimes et délits de guerre*) of the Tribunal of Paris, on the basis of a criminal complaint filed by nine Sudanese victims along with civil society organisations Project Expedite Justice (PEJ), the International Federation for Human Rights (FIDH) and the French Human Rights League (LDH).⁶³ The case is ongoing.

4.4. Dan-Bunkering case (Denmark)

In November 2020, the Danish State Prosecutor for Serious Economic and International Crime (SOIK) announced charges against the company A/S Dan-Bunkering Ltd, a subsidiary of the

⁶⁰ See <https://www.asso-sherpa.org/bnp-paribas-under-investigation-over-role-in-rwanda-genocide> [last accessed: 04.08.2021].

⁶¹ Biggs Maisie, 'International Criminal Law and Corporate Actors – Part 3: War Crimes before Domestic Courts', 7 June 2019, <https://www.asser.nl/DoingBusinessRight/Blog/post/international-criminal-law-and-corporate-actors-part-3-war-crimes-before-domestic-courts-by-maisie-biggs> [last accessed: 04.08.2021].

⁶² See Business & Human Rights Resource Centre, 'Sudanese victims ask French judges to investigate BNP Paribas' role in atrocities', 26 September 2019, <https://www.business-humanrights.org/fr/derni%C3%A8res-actualit%C3%A9s/sudanese-victims-ask-french-judges-to-investigate-bnp-paribas-role-in-atrocities/> [last accessed: 04.08.2021]; FIDH, 'Judicial Investigation Opened into BNP Paribas' Role in Atrocities in Sudan', 11 October 2020, <https://www.fidh.org/en/issues/international-justice/judicial-investigation-opened-into-bnp-paribas-role-in-atrocities-in> [last accessed: 04.08.2021].

⁶³ See FIDH: Judicial Investigation Opened into BNP Paribas' Role in Atrocities in Sudan, <https://www.fidh.org/en/issues/international-justice/judicial-investigation-opened-into-bnp-paribas-role-in-atrocities-in>

Danish company Bunker Holding A/S, suspected of violating EU sanctions against the Syrian regime.⁶⁴

A/S Dan-Bunkering Ltd allegedly carried out 33 transactions amounting to DKK 647 million (EUR 87 million) between 2015 and 2017, resulting in the sale of about 172,000 tons of jet fuel to Russian entities and the final delivery of the fuel to Syria in violation of applicable EU sanctions.⁶⁵ While A/S Dan-Bunkering Ltd was indicted for all the trades conducted, Bunker Holding A/S and its Chief Executive Officer were indicted for eight transactions. A verdict is expected in the case on 14 December 2021.

4.5. Export of chemicals to Syria (Belgium and Germany)

In 2019, several civil society organisations – the Syrian Archive, the Open Society Justice Initiative, and TRIAL International – filed criminal complaints in Belgium and Germany concerning three European companies – BASF Antwerpen NV, Sasol Germany GmbH and Brenntag AG – asking prosecutors to look into the alleged shipment to Syria of isopropanol and diethylamine, two chemicals that may be used in the production of chemical weapons.⁶⁶

At the time of the shipment, both products were on the list of restricted dual-use substances under the EU's sanction regime against Syria, and required prior approval for export from national export control authorities. The Syrian company that purchased the materials allegedly had close ties with the Syrian government. However, the shipment was transferred through Switzerland, where no such restriction was applicable, allowing companies to evade the EU sanction regime.⁶⁷ Cases are currently ongoing.

4.6. Amesys case (France)

On 16 and 17 June 2021, four executives of French surveillance companies Amesys and Nexa Technologies were indicted by French investigative judges of the war crimes unit for complicity in torture in Libya and complicity in enforced disappearance in Egypt. The two companies allegedly supplied surveillance technology to the authoritarian regimes of Muammar Gaddafi in Libya (in 2007) and Abdel Fattah al-Sisi in Egypt (in 2014), which was used as a weapon for targeting, arresting and suppressing opponents.⁶⁸

The indictment was pronounced 10 years after the initial filing of a criminal complaint against Amesys by civil society organisations International Federation for Human Rights (FIDH) and

⁶⁴ See <https://shipandbunker.com/news/world/249386-danish-court-reveals-bunker-holding-charged-in-dan-bunkering-syria-case>; <https://www.bunkerspot.com/europe/51763-europe-bunker-holding-and-dan-bunkering-charged-with-selling-jet-fuel-to-syria> [last accessed 03.08.2021].

⁶⁵ See <https://www.argusmedia.com/en/news/2159228-bunker-holding-charged-with-breaching-syria-sanctions> [last accessed 03.08.2021].

⁶⁶ Open Society Justice Initiative, Press Release 'German and Belgian Prosecutors Urged to Investigate Chemical Shipments to Syria', 3 June 2019, <https://www.justiceinitiative.org/newsroom/german-and-belgian-prosecutors-urged-to-investigate-chemical-shipments-to-syria> [last accessed: 04.08.2021].

⁶⁷ Open Society Justice Initiative, Press Release 'Reported 2014 Chemical Shipments to Syria Raise Questions over EU Sanctions', 27 March 2019, <https://www.justiceinitiative.org/newsroom/reported-2014-chemical-shipments-to-syria-raise-questions-over-eu-sanctions> [last accessed: 04.08.2021].

⁶⁸ See FIDH, 'Q/A Surveillance and torture in Egypt and Libya: Amesys and Nexa Technologies executives indicted', 22 June 2021, <https://www.fidh.org/en/region/north-africa-middle-east/egypt/q-a-surveillance-and-torture-in-egypt-and-libya-amesys-and-nexa> [last accessed: 04.08.2021].

French League for Human Rights (LDH), alleging that Amesys made technology available to the Libyan government for the purpose of intercepting communication, data processing and analysis.⁶⁹ A second complaint was filed by the same civil society organisations on 9 November 2017 against Nexa Technologies (the new name of Amesys) for similar alleged acts in relation to the Egyptian regime.

According to the plaintiffs, this case highlights the need to closely monitor and prevent the export of dual-use surveillance technologies to countries that violate human rights.⁷⁰ The two companies, as legal entities, have not been indicted yet, and the investigation continues.

⁶⁹ See FIDH, 'FIDH and LDH file a complaint concerning the responsibility of the company AMESYS in relation to acts of torture', 19 October 2011, <https://www.fidh.org/en/region/north-africa-middle-east/libya/FIDH-and-LDH-file-a-complaint> [last accessed: 04.08.2021].

⁷⁰ See FIDH, 'Surveillance and torture in Egypt and Libya: Amesys and Nexa Technologies executives indicted', 22 June 2021, <https://www.fidh.org/en/region/north-africa-middle-east/egypt/surveillance-and-torture-in-egypt-and-libya-amesys-and-nexa> [last accessed: 04.08.2021].

5. Overview of national legislations: penalties incurred for sanctions violations

The selection of cases presented in the previous chapter demonstrates the narrow links between sanctions violations and core international crimes, in particular in the form of corporate complicity. Another aspect, critical for the successful deterrence of sanctions violations and associated crimes, is the implementation of penalties that are effective, proportionate and sufficiently dissuasive.

The Genocide Network Secretariat circulated the 2015 Questionnaire amongst its Member States and Observer States, addressing the following questions in relation to their national legislations:

- Are sanctions violations considered administrative or criminal offences?
- What is the minimum and maximum fine or period of imprisonment?
- Are there any cases of prosecutions for these sanctions violations?

At the time, the Genocide Network Secretariat received 28 replies to the 2015 Questionnaire. The resulting data, which was updated through another round of consultations with Member and Observer States between March and September 2021, is analysed below.

5.1. Classification of offences as criminal or administrative

The majority of Member States categorises sanctions violation as a criminal offence,⁷¹ while two States⁷² categorise it as an administrative offence. Fourteen States⁷³ provide for the possibility of sanctions violations being categorised either as criminal or administrative offences, depending on their gravity. It is of note that under Lithuanian law, a sanctions violation is only a criminal offence if it causes major damage to the interests of the Republic of Lithuania.⁷⁴

Classification of Offences

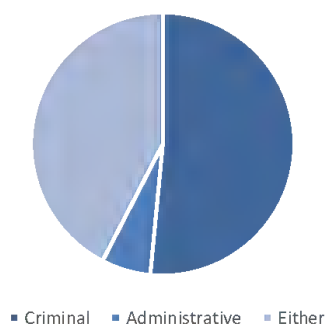


Figure 1: Categorisation of sanctions violations across EU Member States and Genocide Network Observer States

⁷¹ Member States: CY, DK, FI, FR, HR, HU, LV, LU, MT, NL, PT, SE. Observer States: BiH, CA, NO, UK, CH.

⁷² ES, SK.

⁷³ Member States: AT, BE, BG, CZ, DE, EE, EL, IE, IT, LT, PL, RO, SI. Observer States: USA.

⁷⁴ Article 123 of the Criminal Code of Lithuania.

5.2. Duration of imprisonment sentence

In States which categorise sanctions violations as a criminal offence, the period of imprisonment to which the person can be sentenced ranges from 6 months to 20 years. In a large majority of States, the maximum period of imprisonment is between 2 and 5 years, while sentences between 10 and 12 years are possible in 9 States. The chart below illustrates the variety in maximum imprisonment sentences across EU Member States and Network Observer States.⁷⁵

Maximum period of imprisonment

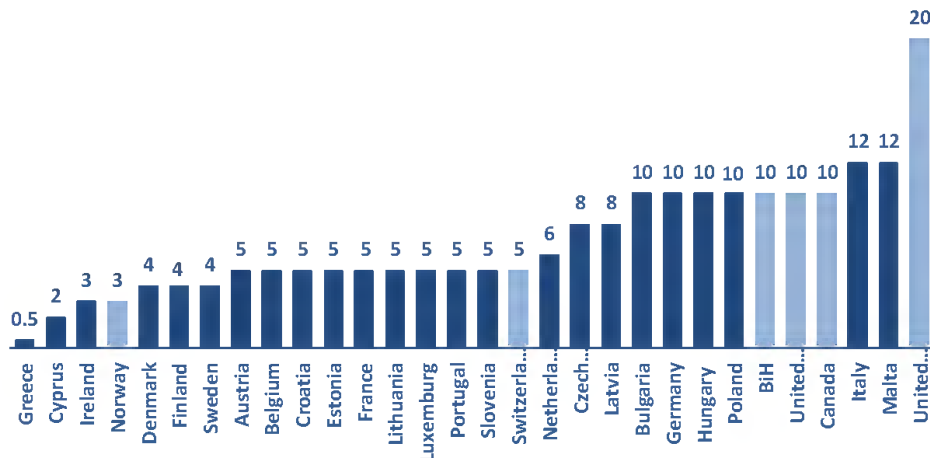


Figure 2: Maximum period of imprisonment for sanctions violations across EU Member States and Genocide Network Observer States

5.3. Level of financial penalties

Several States differentiate the level of financial penalties for natural and legal persons.

The maximum fine to which individuals can be sentenced for sanctions violations – either as a criminal or administrative offence – varies greatly across the Member States. In several States, maximum fines are not fixed but will vary according to the benefit achieved or product obtained through the criminal offence.⁷⁶

⁷⁵ Norway, USA, Canada and Switzerland.

⁷⁶ Where necessary, the data presented in these tables has been converted from foreign currencies into euros. The conversion has been performed on the basis of exchange rates applicable as of 20 September 2021. The applicable financial penalties are detailed in their domestic value for each country in the Annex.

Maximum fine for individuals (EUR)

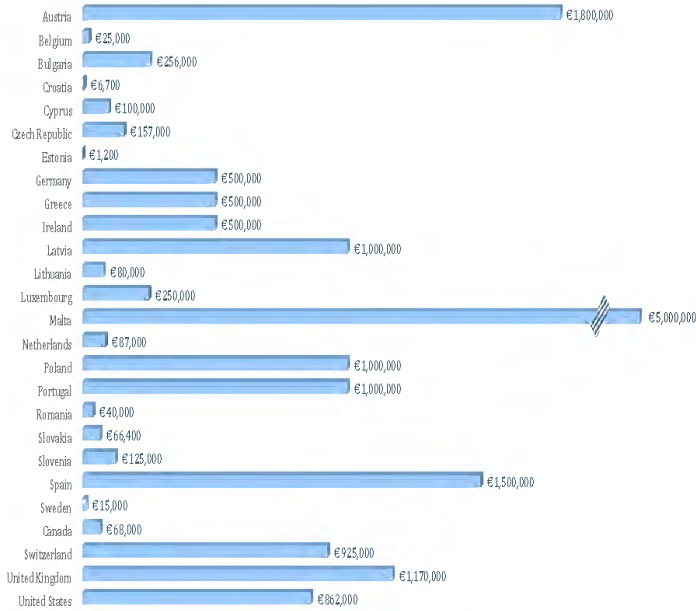


Figure 3: Fixed maximum fines imposable on individuals for sanctions violations across EU Member States and Genocide Network Observer States

For legal persons, many countries provide specific fines, which are generally significantly higher than those applicable for individuals. According to the data provided in response to the 2015 Questionnaire, the maximum fine applicable to legal persons varies greatly depending on the State concerned, with amounts ranging from EUR 133 000 to EUR 37 500 000.

Country	Maximum fine (EUR)
Croatia	133 000
Cyprus	300 000
Czech Republic	1 970 000
Estonia	400 000
Greece	500 000
Latvia	37 500 000
Lithuania	2 000 000
Malta	10 000 000
Poland	5 000 000
Portugal	6 000 000
Slovakia	1 660 000
Slovenia	500 000
United States	862 000

5.4 Additional sanctions

The laws and regulations of many States foresee additional measures as consequences of sanctions violations, such as forfeiture of property and assets. In particular, the freezing of assets and confiscation of the substance or object of the crime, such as weapons or dual application goods, are common measures. The approval, license or authorisation necessary to exercise certain business activities can also be suspended or withdrawn in most States. These additional measures mostly aim at targeting profits gained from the violation of restrictive measures or preventing further activities of specific companies or business actors. However, these measures are not the focus of this report, examining criminal and financial penalties.

6. Conclusion

The comparative analysis presented in this report indicates that all EU Member States, as well as the Genocide Network Observer States, have incorporated either criminal or administrative penalties for the violation of restrictive measures into their domestic legislations.

The vast majority of the 32 States that replied to the 2015 Questionnaire have implemented criminal penalties, while only two States define sanctions violations as an administrative offence.

The prosecution of sanctions violations is an important component in the fight against impunity for core international crimes. Sanctions or restrictive measures target governments, organised military or paramilitary groups, commercial entities and individuals whose behaviour contravenes international law. Such actors often operate in instable regions characterised by crisis, poverty, armed conflicts and the absence of rule of law. The crime of genocide, crimes against humanity and war crimes are likely to occur in identical or similar circumstances. Therefore, investigating individuals and entities that circumvent restrictive measures in place to conduct 'business as usual' should be considered a supplementary or alternative path for the prosecution of core international crimes.

Prosecuting sanctions violations can offer a safety net to avoid impunity: in cases in which it is difficult or impossible to prove the link or form or liability (e.g. complicity or aiding and abetting) in relation to core international crimes, the actors involved may incur criminal or administrative liability for their disregard of the sanctions regimes in place. On the other hand, the notion of sanctions violation can provide elements to initiate criminal investigation and offer preliminary evidence for wider investigations leading to other forms of criminality such as terrorism, illegal trade or complicity in core international crimes, since these crimes are often interlinked.

Furthermore, investigations and prosecutions of sanctions violations can generally be commenced on the basis of active personality or territorial jurisdiction. These proceedings can assist in establishing the link needed in some countries for the exercise of universal or extraterritorial jurisdiction, in order to initiate criminal proceedings for core international crimes. It is thus crucial that information and evidence gathered in proceedings related to sanctions violations are recognised as relevant with respect to core international crimes. Competent authorities, including specialised international crimes units, should be able to access such information or evidence. At national level, however, the implementation of restrictive measures and monitoring of violations often fall under the competence of the Ministry of Foreign Affairs, the Ministry of Economic Affairs or customs authorities. Since the various national actors do not necessarily cooperate and exchange relevant information, this poses difficulties to authorities investigating and prosecuting core international crimes.

For this reason, a coordination structure connecting relevant national authorities, including law enforcement, prosecution, customs, the Ministry of Foreign Affairs and the Ministry of Economic Affairs, should be envisaged to ensure the regular exchange of information at the national level. Additionally, sensitisation to this interconnection between sanctions violations and criminal liability of corporate and business actors for core international crimes is an essential prerequisite and should constitute an important part of the training of national authorities involved. In this manner, States will be able to offer a judicial response to violations of restrictive measures, ensure national inter-authority and international cooperation, and in cases of gross violation of human rights, possibly add another element in the overall fight against impunity for core international crimes.

ANNEX

This Annex presents an overview of relevant legislation from EU Member States and the Network Observer States, as provided by the Network's contact points in response to the 2015 Questionnaire. The information provided in this Annex was further reviewed and updated by the contact points between March and September 2021. Where the information provided in 2015 could not be verified, this is indicated in a footnote.

The Annex includes, for each State, the type of offence a sanction violation can fall under, as well as the maximum time of imprisonment and the maximum fine that can be applied.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Austria	Criminal and administrative	5 years	360 daily rates, equivalent to a maximum of EUR 1 800 000	<p>The Foreign Trade Act 2011 (Außenwirtschaftsgesetz 2011, Fassung vom 08.06.2020)</p> <p><i>Chapter 10, Court offences – Court offences in relations with third countries, §79, paragraph 2</i></p> <p>(2) If one commits one of the punishable acts listed in para. 1</p> <ol style="list-style-type: none"> 1. on a commercial basis, or 2. by deception over facts under use of a forged or falsified document, false or falsified data, another such piece of evidence or an incorrect measuring device, <p>They shall be punished by the court with imprisonment from six months to five years.</p> <p>(3) Any person who negligently commits any of the acts referred to in para 1 Nos 1, 2, 4, 8, 9, 10, 12, 15, 16, 17 or 19, is subject to imprisonment for up to one year or a fine of up to 360 punishing daily rates.*</p> <p>See https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20007221</p> <p>*See, Criminal Code para. 19, which says that one daily rate may be between EUR 4 000 and EUR 5 000 depending on the financial situation and behaviour of the convicted person.</p> <p>Federal Act on the Implementation of International Sanctions (Sanctions Act 2010 – SanktG)</p> <p><u>Criminal Penalties:</u></p>

⁷⁷ Where necessary, conversion of foreign currencies into euros has been performed on the basis of exchange rates applicable as of 20 September 2021.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>§11. (1) Whoever performs a financial or other legal transaction exceeding a total value of EUR 100 000 contrary to a regulation or a decision issued against him pursuant to §2 para. 1 or contrary to directly applicable sanctions of the European Union shall be punished with imprisonment of up to one year or a fine of up to 360 daily rates, unless the offence is subject to a more severe punishment pursuant to another provision.</p> <p>(2) Regional courts shall be competent for procedures according to para. 1.</p> <p>(3) Whoever provides services exceeding a value of EUR 100 000 to natural or legal persons for the purpose of exercising business activities in a particular country contrary to a regulation or a decision issued against him pursuant to §2 para. 1 sub-para. 5 or contrary to directly applicable sanctions of the European Union shall be punished with imprisonment of up to two years or a fine of up to 360 daily rates, unless the offence is subject to a more severe punishment pursuant to another provision.</p> <p>Administrative penalties:</p> <p>§12. (1) Whoever performs a financial or other legal transaction contrary to a regulation or a decision issued against him pursuant to §2 para.1 or contrary to directly applicable sanctions of the European Union, commits an administrative offence and shall be punished by the district administrative authority – for areas of a municipality in which the provincial police directorate simultaneously is security authority of first instance by the provincial police directorate – with a fine of up to EUR 50 000.</p> <p>(2) Whoever provides services to natural or legal persons for the purpose of exercising business activities in a particular country contrary to a regulation or a decision issued against him pursuant to § 2 para. 1 sub-para. 5 or contrary to directly applicable sanctions of the European Union commits an administrative offence and shall be punished by the district administrative authority – for areas of a municipality in which the provincial police directorate simultaneously is security authority of first instance by the provincial police directorate – with imprisonment of up to six weeks or a fine of up to EUR 50 000.</p> <p>(3) The attempt is punishable.</p> <p>§13. Whoever, by giving incorrect or incomplete information surreptitiously obtains a specific authorisation pursuant to § 3 or provided for in directly applicable sanctions of the European Union, commits an administrative offence and shall be punished by the district administrative authority – for</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>areas of a municipality in which the provincial police directorate simultaneously is security authority of first instance by the provincial police directorate – with a fine of up to EUR 50 000.</p> <p>§14. Whoever does not fully and timely meet his obligations pursuant to §8 para. 2 to supply or disclose information or data, or, whoever knowingly gives incomplete or inaccurate information, commits an administrative offence and shall be punished by the district administrative authority – for areas of a municipality in which the provincial police directorate simultaneously is security authority of first instance by the provincial police directorate – with a fine of up to EUR 50 000.</p> <p>§15. (1) If an offence is punishable within the jurisdiction of the courts, it shall not be deemed to be an administrative offence pursuant to § 12 to § 14.</p> <p>(2) For administrative offences pursuant to § 12 to § 14, a statutory period of limitation of 18 months applies instead of a statutory period of limitation of one year pursuant to § 31 para. 1 of the Administrative Penal Act 1991, Federal Law Gazette No 52.</p> <p>See https://www.ris.bka.gv.at/Dokumente/Erv/ERV_2010_1_36/ERV_2010_1_36.pdf</p>
Belgium	Criminal and administrative	5 years	<p>Up to EUR 25 000 (criminal offence)</p> <p>From EUR 250 up to EUR 2 500 000 (administrative fine)</p>	<p>A Belgian law of 2 May 2019 amended the law of 13 May 2003 relating to the implementation of restrictive measures adopted by the Council of the European Union against States, or specific persons and entities. This law now includes the possibility to impose administrative penalties instead of criminal sanctions.</p> <p>Art. 4 of the Law of 11 May 1995 relating to the implementation of United Nations Security Council decisions</p> <p>‘Without prejudice to the application of more severe penalties provided by other legislations, violations of the measures contained in the decrees issued in application of the present law are punished by an imprisonment for a term of eight days to five years and a fine of EUR 25 to EUR 25 000. All the provisions of Book 1 of the Criminal Code are applicable to these offences.’</p> <p>Art. 6 of the Law of 13 May 2003 relating to the implementation of restrictive measures adopted by the Council of the European Union against States, or specific persons and entities</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>'Without prejudice to the application of more severe penalties, violations of the measures contained in the regulations adopted by the European Union or in decisions taken pursuant to these regulations within the framework of Articles 75, 215 and 352 of the Treaty on the Functioning of the European Union, will be punished by an imprisonment for a term of eight days to five years and a fine of EUR 25 to EUR 25 000.</p> <p>Violations of the measures contained in the regulations adopted by the European Union or in the decisions taken pursuant to these regulations within the framework of Articles 75, 215 and 352 of the Treaty on the Functioning of the European Union may be punished by an administrative fine of EUR 250 to EUR 2 500 000 by the competent minister.</p> <p>All the provisions of Book 1 of the Criminal Code, including Chapter VII and Article 85, are applicable to these offences.'</p>
Bulgaria	Criminal or administrative	10 years	BGN 500 000 (approx. EUR 256 000)	<p>Article 233 of the Bulgarian Penal Code</p> <p>(1) (<i>Amended and supplemented, SG No 92/2002, amended, SG No 26/2004, SG No 38/2007</i>) A person who, without a relevant license, registration or permit, exports, imports, transfers, transits, acts as intermediary in transactions with weaponry or goods or technologies with dual application, as well as where such activities are carried out in breach of prohibitions, restrictions or sanctions imposed by the Security Council of the United Nations Organisation, by the Organisation for Security and Cooperation in Europe or by the European Union, specified in an instrument of the Council of Ministers or stemming from an international agreement to which the Republic of Bulgaria is a party, shall be punished by imprisonment for up to six years and by a fine from up to BGN 200 000.</p> <p>(2) (<i>Amended, SG No 92/2002</i>) For particularly grave cases under paragraph (1) the punishment shall be imprisonment for three to eight years and a fine of up to BGN 500 000.</p> <p>(3) (<i>Amended, SG No 92/2002</i>) In minor cases under paragraph (1) the punishment shall be a fine of up to BGN 20 000.</p> <p>(4) (<i>Amended, SG No 92/2002, SG No 26/2004, SG No 38/2007</i>) The weaponry or the goods, or the technologies with dual application, which make the object of crime, shall be confiscated in favour of the state notwithstanding their ownership, and where they are missing or have been appropriated, the equivalent of their value shall be adjudicated, determined on the grounds of the foreign trade contract.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>Article 339b of the Bulgarian Penal Code (New, SG No 26/2004, amended, SG No 38/2007, SG No 26/2010) The one who produces, transports, holds, acquires or transfers products or technologies with dual use, as determined by law or an instrument of the Council of Ministers, with a view to be used for making transactions in breach of prohibitions, restrictions or sanctions imposed by the Security Council of the United Nations Organisation, by the Organization for Security and Co-operation in Europe or by the European Union, or stemming from an international agreement to which the Republic of Bulgaria is a party, shall be punished by imprisonment from 3 to 10 years and a fine of up to BGN 200 000.</p> <p>Article 234a of the Bulgarian Penal Code (New, SG No 62/1997, amended, SG No 26/2010) A person, who pursues foreign trade activities without permit, as required by law or by Decree of the Council of Ministers, or in violation of such permit, shall be punished by imprisonment for up to five years, a fine of BGN 5 000 up to BGN 10 000 and deprivation of rights under Article 37, paragraph (1), subparagraphs 6 and 7.</p> <p>Article 253 of the Bulgarian Penal Code (1) (Amended, SG No 85/1998, SG No 26/2004, supplemented, SG No 75/2006) The one who concludes a financial operation or property transaction or conceals the origin, location, movement or the actual rights in the property, which is known or assumed to be acquired through crime or another act that is dangerous for the public, shall be punished for money laundering by imprisonment from one to six years and a fine from BGN 3 000 to BGN 5 000. (...) (5) Where the funds or property are in extremely large amounts and the case is extremely grave, the punishment shall be imprisonment for 5 to 15 years and a fine from BGN 10 000 to BGN 30 000, and the court shall suspend the rights of the guilty person under Items 6 and 7 of Article 37 (1). (6) (New, SG No 85/1998, renumbered from Paragraph 4, SG No 21/2000, renumbered from Paragraph 5, amended, SG No 26/2004) The object of crime or the property into which it has been transformed shall be forfeited to the benefit of the state, and where absent or alienated, its equivalent shall be awarded.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>(7) (<i>New, SG No 26/2004</i>) Provisions of paragraphs 1 through 6 shall also apply where the crime through which property has been acquired falls outside the criminal jurisdiction of the Republic of Bulgaria.</p> <p>See https://www.legislationline.org/documents/section/criminal-codes/country/39/Bulgaria/show</p> <p>Decree No 91 of the Council of Ministers of 09.04.2001 on the approval of the list of countries and organisations to which the Republic of Bulgaria prohibition or restrictions on the sale and supply of arms and related equipment in accordance with the resolutions of the Security Council of the United Nations and decisions of the European Union and the Organisation for Security and Cooperation in Europe</p> <p>Article 6 (<i>Previous Article. 5 – SG. 85 of 2005</i>)</p> <p>(1) Failure to fulfil prohibitions and restrictions under Art. 1 and 4, and if the act constitutes a crime, shall bear administrative penal liability under Art. 32, para. 1 of the Law on Administrative Violations and Penalties.</p> <p>(2) When the violation under par. 1 is committed by a legal entity or sole trader, a pecuniary penalty of BGN 100 000 is imposed.</p> <p>(3) The establishment of violations, the drafting of the acts for violation, the issuance, appeal and execution of penal decrees shall be carried out according to the provisions of the Administrative Violations and Sanctions Act.</p> <p>See http://www.exportcontrol.bg/docs/POSTANOVLENIE_91_na_MS_ot_9042001_g_za_utvyrjdavane_na_Spi_syk.pdf</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Croatia	Criminal	5 years	HRK 50 000 HRK for individuals (approx. EUR 6 700) and HRK 1 000 000 for legal persons (approx. EUR 133 000)	<p>Law on International Restrictive Measures, Official 139/08 , 41/14 (<i>Zakon o međunarodnim mjerama ograničavanja</i>), amended on 25 March 2014 and 19 June 2019</p> <p>Article 15 (Official Gazette 41/14) (1) Whoever does not act in accordance with the regulation determining the restrictive measures referred to in Article 2, paragraph 2, item c) and d) of this Act shall be punished by a fine or by imprisonment from six months to five years. (2) Whoever fails to comply with the regulation determining the restrictive measures referred to in Article 2, paragraph 2, item a), b), e) and f) of this Act shall be punished by a fine or imprisonment not exceeding three years. (3) Whoever commits the criminal offence referred to in paragraphs 1 and 2 of this Article by negligence shall be punished by a fine or by imprisonment for a term not exceeding six months. (4) The attempt of the criminal offence referred to in paragraph 2 of this Article shall be punished.</p> <p>Article 16 (1) A fine in the amount of HRK 150 000 to HRK 1 000 000 shall be imposed on a misdemeanour responsible legal person who fails to notify the Ministry in accordance with the provisions of Article 10, paragraph 1 of this Act, or who fails to submit data to the Ministry in accordance with the provisions of Article 10, paragraph 2 of this Act. (2) A fine in the amount of HRK 15 000 to HRK 50 000 shall be imposed on a member of the management board or another responsible person in a legal entity for the misdemeanour referred to in paragraph 1 of this Article. (3) A natural person shall be fined in the amount of HRK 15 000 to HRK 50 000 for the misdemeanour referred to in paragraph 1 of this Article. (4) A fine in the amount of HRK 50 000 to HRK 500 000 shall be imposed on a natural person who commits an offence referred to in paragraph 1 of this Article in the performance of independent activity.</p> <p>See https://narodne-novine.nn.hr/clanci/sluzbeni/2008_12_139_3885.html and https://narodne-novine.nn.hr/clanci/sluzbeni/2019_06_63_1235.html</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Cyprus	Criminal	2 years	Individual: EUR 100 000 Legal entity: EUR 300 000	<p>Law No 58 (I) / 2016 provides for the application of the provisions of the Resolutions and Decisions of the UNSC (Sanctions) and the Decisions and Regulations of the EU (Restrictive Measures)</p> <p>Section 4 of the Law imposes specific penalties (fines and imprisonment) in case of non-compliance by individuals and/or legal entities committing any acts in contravention of provisions of the UN Sanctions and/or EU Restrictive Measures as follows:</p> <p>(1) Any person who contravenes any of the provisions of the United Nations Security Council Resolutions or Decisions (Sanctions) and of the European Union Council Decisions and Regulations (Restrictive Measures) is guilty of an offence, and without prejudice to any other legislative provision providing a greater penalty, upon conviction is subject to:</p> <p>a) in the case of an individual, imprisonment not exceeding two years or to a fine not exceeding EUR 100 000 or both these penalties; and</p> <p>b) in the case of a legal entity, a fine not exceeding EUR 300 000.</p> <p>See http://www.mfa.gov.cy/mfa/mfa2016.nsf/mfa35_en/mfa35_en?OpenDocument</p>
Czech Republic	Criminal and administrative	8 years	CZK 4 000 000 for individuals (approx. EUR 157 000) and CZK 50 000 000 for legal persons (approx. EUR 1 970 000)	<p>Section 410 of the Criminal Code – Breach of International Penalties</p> <p>(1) Any person who violates orders, prohibitions or restrictions set out in order to maintain or restore international peace and security, the protection of human rights or the fight against terrorism to a greater extent, to the observance of which the Czech Republic is bound by its membership in the United Nations or the European Union, shall be punished by a prison sentence of up to three years or a monetary penalty.</p> <p>(2) An offender shall be punished by a prison sentence of six months to five years, if:</p> <p>a) they caused substantial damage by committing an act referred to in Subsection 1; or</p> <p>b) they procured a substantial benefit by committing such an act for themselves or another person.</p> <p>(3) An offender shall be punished by a prison sentence of three to eight years, if:</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁴⁷	Relevant legislation
				<p>a) they committed an act referred to in Subsection 1 in connection with an organised group operating in several States;</p> <p>b) they committed such an act with the intention to procure another large-scale benefit for themselves or another person;</p> <p>c) they caused large-scale damage by committing such an act;</p> <p>d) they caused a serious threat to the international status of the Czech Republic by committing such an act; or</p> <p>e) they significantly contributed to the disruption of international peace and security, measures aimed to protect human rights or the fight against terrorism by committing such an act.</p> <p>See https://www.legislationline.org/download/id/6370/file/Czech%20Republic_CC_2009_am2011_en.pdf</p> <p>Law No 69/2006 Coll., On the implementation of international sanctions (Zákon č. 69/2006 Sb., o provádění mezinárodních sankcí), amended on 1 January 2017</p> <p>ADMINISTRATIVE OFFENCES</p> <p>§18 – Administrative offences of legal and natural persons conducting business</p> <p>(1) A legal or natural person commits an administrative offence by:</p> <p>a) violating the restriction or prohibition set out in §5 to 8 of this Act;</p> <p>b) violating the restriction or prohibition stipulated in the directly applicable European Community regulations, the international sanctions within the meaning of § 2. c);</p> <p>c) failing to comply with the notification obligation pursuant to Section 10 (1); or</p> <p>d) disposing of property, which is subject to international sanctions, contrary to the provisions of Section 11, para. 1.</p> <p>(2) A natural person commits an administrative offence by violating the duty of confidentiality pursuant to Section 16 (1)</p> <p>(3) A fine may be imposed up to:</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>a) CZK 200 000, if it is an offence under paragraph 2; b) CZK 500 000, if it is an offence under paragraph 1 letter d); c) CZK 4 000 000, if it is an offence under paragraph 1 letter a) to c)</p> <p>(4) If a legal or natural person commits an administrative offence under paragraph 1. letter a) to c) to obtain for himself or for any other person a benefit of CZK 5 000 000, or causes damage exceeding CZK 5 000 000 or other serious consequence, a fine of up to CZK 50 million can be imposed. See https://www.zakonyprolidi.cz/cs/2006-69#cast5</p>
Denmark	Criminal	4 years	Fine amount to be decided by a judge	<p>Danish Penal Code, Section 110C</p> <p>(1) Any person who contravenes any provisions or prohibitions that may have been provided by law for the protection of state defence or neutrality shall be liable to a fine or to imprisonment for any term not exceeding four months or, in aggravating circumstances, to imprisonment for any term not exceeding three years.</p> <p>(2) Any person who contravenes any provisions or prohibitions that may have been provided by law for the fulfilment of the state's obligations as a member of the United Nations shall be liable to a fine or to imprisonment for any term not exceeding four months or, in aggravating circumstances, to imprisonment for any term not exceeding four years.</p> <p>(3) Any person who contravenes any provisions provided by or issued pursuant to regulations adopted under the provisions of Articles 60, 301 or 308 of the Treaty on the European Union and that aims at discontinuing or reducing in whole or in part the financial or economic relations with one or more countries outside the European Union or at similar sanctions towards individuals, groups of individuals or legal persons shall be liable to same punishment as stated in (2).</p> <p>(4) If any offence is committed as mentioned in (1), (2) or (3) through negligence, such offence shall be punished with a fine or with imprisonment for any term not exceeding two years.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Estonia	Administrative and criminal	5 years	300 fine units for individuals (approx. EUR 1200) or EUR 400 000 for legal persons	<p>International Sanctions Act (<i>Rahvusvahelise sanktsiooni seadus</i>): the law covers both sanctions imposed by the EU and other sanctions as applicable to Estonia by means of international law. The Act imposes administrative penalties.</p> <p>§ 35 – Failure to notify of identification of subject of financial sanctions or transaction or act violating financial sanctions and of application of financial sanctions and submission of false information</p> <p>(1) Violation of the obligation to notify the Financial Intelligence Unit of the identification of a subject of financial sanctions or a transaction or act violating financial sanctions provided for in subsections 21 (1) and (4) of this Act, and violation of the obligation to notify the Financial Intelligence Unit of the application of financial sanctions as well as submission of false information – is punishable by a fine of up to 300 fine units or by detention.</p> <p>(2) The same act, if committed by a legal person, is punishable by a fine of up to EUR 400 000.</p> <p>Through the International Sanctions Act, the Estonian Penal Code was amended as of 1 January 2020, and criminal offences were newly created:</p> <p>§ 93 – Failure to implement international sanctions</p> <p>(1) Failure to comply with obligations provided by legislation implementing international sanctions or establishing sanctions of the Government of the Republic or violation of the prohibition is punishable by a pecuniary punishment or up to five years' imprisonment.</p> <p>(2) The same act, if committed by a legal person, is punishable by a pecuniary punishment.</p> <p>(3) A court may, pursuant to the provisions of § 83 of this Code, apply confiscation of a substance or object which was the direct object of the commission of an offence provided for in this section.</p>
Finland	Criminal	4 years	120 daily rates (unspecified)	<p>On the national level, the general Act on the national enforcement of sanctions is the <u>Act on the Enforcement of Certain Obligations of Finland as a member of the United Nations and of the European Union</u> (<i>laki eräiden Suomelle Yhdistyneiden kansakuntien ja Euroopan unionin jäsenenä kuuluvien velvoitusten täyttämisestä, 659/1967</i>), also known as the Sanctions Act.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>According to Section 4 of the Sanctions Act, a penalty for the violation or attempted violation of regulatory measures issued by authorities by virtue of [the] Act and for the violation or attempted violation of [EU] Regulations [...] is provided in Chapter 46, sections 1 to 3 of the Penal Code (Criminal Code; rikoslaki 39/1889).</p> <p>Violation of an EU regulation is punishable from the date of the entry into force of the EU regulation in question, i.e. the date of its publication in the Official Journal of the European Union. However, according to section 2(a) of the Act, information on the entry into force of Regulations [...] and on the penalty provisions applicable to the violation of such Regulations shall be given by an Announcement of the Ministry for Foreign Affairs, to be published in the Statute Book of Finland.</p> <p>According to section 4 of the Sanctions Act, a penalty for the violation or attempted violation of regulatory measures issued by authorities by virtue of [the] Act and for the violation or attempted violation of EU sanctions regulations [...] is provided in Chapter 46, sections 1 to 3 of the Penal Code (Criminal Code). The sections establish as offences regulation offences (section 1) and aggravated regulation offences (section 2) and petty regulation offences (section 3). Section 1(1)(1) on regulation offences applies to the violation or attempted violation of a regulatory provision in the Sanctions Act and section 1(1)(11) applies to the violation or attempted violation of an EU Regulation on restrictive measures (sanctions).</p> <p>A person committing a regulation offence may also be sentenced to a fine (Chapter 46, section 13 of the Criminal Code). The export of defence materiel is regulated by the Act on the Export of Defence Materiel (laki puolustustarvikkeiden viennistä, 282/2012). Persons who commit a defence supplies export offence are sentenced in accordance with Chapter 46, section 11 of the Criminal Code. A corporation, foundation or other legal entity in whose operations an offence (except petty regulation offence) has been committed may on the request of the public prosecutor be sentenced to a corporate fine.</p> <p>See https://www.finlex.fi/en/laki/kaannokset/1967/en19670659_20150504.pdf.</p> <p>The Act on the obligations of Finland as a member to the United Nations and the European Union (Laki eräiden Suomelle Yhdistyneiden Kansakuntien ja Euroopan unionin jäsenenä kuuluvien velvoitusten täyttämisestä) and Chapter 46, section 1 (11) of the Finnish Penal Code:</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷	Relevant legislation
				<p>A person who violates international sanctions shall be sentenced of crimes punishable by a fine or imprisonment for at most two years. In the existence of aggravating circumstances (e.g. the activity causes substantial danger to people's livelihoods, social, economic activity or economic or military capabilities), the person might be sentenced to imprisonment for a maximum of four years.</p> <p>See https://www.finlex.fi/en/laki/kaanomokset/1889/en18890039_19951010.pdf</p>
France	Criminal	5 years	Not fixed – equal at least to the amount concerned by the offence, and at maximum, twice the amount concerned by the offence	<p>Article 459 of the French Customs Code (<i>Code des douanes</i>) Article 459, paragraph 1 bis, of the French Customs Code provides that any person who infringes or attempts to infringe upon economic and financial restriction measures decided (i) at EU level on the basis of article 215 of the TFEU or (ii) on the basis of international agreements ratified by France faces up to five years imprisonment. Legal persons may also be prosecuted for such offences. Moreover, any person who violates or attempts to violate the restrictive measures of economic and financial nature adopted under Article 215 of the Treaty on the Functioning of the Union European or international treaties and agreements duly approved and ratified by France, shall be punished by confiscation of the <i>corpus delicti</i>, the confiscation of the means of transport used for the offence, confiscation of property and assets that are the direct or indirect proceeds of the offence, and a fine equal to the amount to which the offence relates at a minimum, and up to a maximum of twice the amount.</p> <p>Article L2335-2 and Article L2339-11-1 of the French Defence Code (<i>Code de la défense</i>) Export of war material without the necessary authorisation is punishable by imprisonment for a period of five years and a fine of EUR 75 000.</p> <p>↪ A new Bill was initially lodged in 2006 in the French Senate with the objective to add a specific article in the French Criminal Code (<i>Code pénal</i>) on the violation of embargoes. The text was undergoing its second reading phase at the Senate in 2016. It has not yet been adopted. See http://www.senat.fr/dossier-legislatif/pjl05-205.html and http://www.senat.fr/leg/pjl15-349.pdf</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Germany	Criminal and administrative	10 years	360 daily rates, equivalent to a maximum of EUR 10 800 000; EUR 500 000 in other cases (Section 19 (6) of the Foreign Trade and Payments Acts)	<p>Foreign Trade and Payments Act (Außenwirtschaftsgesetz – AWG), amended on 20 July 2017</p> <p>Section 17 (1) A prison sentence of between 1 and 10 years shall be imposed on anyone who violates an ordinance issued pursuant to Section 4 subsection 1 which serves to implement an economic sanction adopted 1. by the Security Council of the United Nations under Chapter VII of the Charter of the United Nations or 2. by the Council of the European Union in the field of Common Foreign and Security Policy or an enforceable order based on such an ordinance to the extent that the ordinance refers to goods of Part I Section A of the Export List and refers to this provision for certain circumstances.</p> <p>Section 18 (1) A prison sentence from three months up to five years shall be imposed on anyone who 1. violates: a) a prohibition on export, import, transit, transfer, sale, acquisition, delivery, provision, passing on, service or investment or; b) a prohibition on the disposal of frozen money and economic assets of a directly applicable act of the European Communities or the European Union published in the <i>Official Journal of the European Communities</i> or the <i>Official Journal of the European Union</i> which serves to implement an economic sanction adopted by the Council of the European Union in the field of Common Foreign and Security Policy or 2. violates a licensing requirement for: a) the export, import, transit, transfer, sale, acquisition, provision, delivery, passing on, service or investment; or b) a prohibition on the disposal of frozen money and economic assets of a directly applicable act of the European Communities or the European Union published in the <i>Official Journal of the European Communities</i> or the <i>Official Journal of the European Union</i> which serves to implement an economic sanction adopted by the Council of the European Union in the field of Common Foreign and Security Policy. [...]</p> <p>(4) The same punishment [prison sentence of up to five years] shall be imposed on anyone who violates Council Regulation (EC) No 1236/2005 of 27 June 2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment (OJ L</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>200 of 30 July 2005, p. 1, L 79 of 16 March 2006, p. 32), most recently amended by Regulation (EU) No 2016/2134 (OJ L 338 of 13 December 2016, p. 1) by:</p> <ol style="list-style-type: none"> 1. exporting goods cited in Article 3(1) sentence 1 in violation of that provision; 2. supplying technical assistance in violation of Article 3(1) sentence 3; 3. importing goods cited in Article 4(1) sentence 1 in violation of that provision; 4. accepting technical assistance in violation of Article 4(1) sentence 2; 5. placing in transit goods cited in Article 4a(1), Article 6a or Article 7d in violation of those provisions; 6. providing brokerage in violation of Article 4b; 7. providing or offering a training measure in violation of Article 4c; 8. exporting goods cited in Article 5(1) sentence 1 or Article 7b(1) sentence 1 without a licence pursuant to those provisions; 9. providing technical assistance without a licence pursuant to Article 7a(1) letter a or Article 7e(1) letter a; or 10. providing brokerage without a licence pursuant to Article 7a(1) letter b or Article 7e(1) letter b. <p>Section 19</p> <p>(5) An administrative offence is committed by anyone who intentionally or negligently violates a directly applicable provision contained in acts of the European Communities or the European Union published in the <i>Official Journal of the European Communities</i> or the <i>Official Journal of the European Union</i> which serves to implement an economic sanction adopted by the Council of the European Union in the field of Common Foreign and Security Policy by:</p> <ol style="list-style-type: none"> 1. not transmitting information or not doing so correctly, fully or in time; 2. not submitting a prior notification or not submitting it correctly, fully, in the prescribed fashion, or in time; 3. not retaining a record of transactions or not retaining it for the prescribed period or not providing it or not providing it in time; or 4. not informing a competent body or authority or not informing it in time.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				(6) In the cases of subsections 1, 3 No 1 letter a and subsection 4 sentence 1 No 1, the administrative offence can be punished by a fine of up to EUR 500 000, in the other cases by a fine of up to EUR 30 000. See https://www.gesetze-im-internet.de/englisch_awg/englisch_awg.html
Greece	Criminal and administrative	6 months	EUR 500 000 (Law 4557/2018 article 39)	<p>The violation of sanctions imposed by resolutions of the United Nations Security Council is regulated by Law 92/1967. The violation of sanctions or restrictive measures imposed by EU regulations against states or entities or organisations or individuals or legal persons is regulated by specific pieces of legislation transposing such sanctions, which may impose criminal or administrative sanctions for the breach of specific rules and in accordance with the principle <i>nullum crimen, nulla poena sine lege</i>. Moreover, in case that a state officer orders an individual subject to a restrictive measure or sanction to abide to it and the latter does not obey to such order, he/she is liable for disobedience, which is punishable under article 169 of the Greek Criminal Code, with imprisonment of up to six months or a financial penalty of up to 90 daily units (each unit is calculated between EUR 1 and EUR 100).</p> <p>Furthermore, the freezing of assets of physical/legal persons or entities designated by the UN and/or the EU is regulated by Law 4557/2018 repealing Law 3691/2008.</p> <p>The offence of violation of embargoes is criminal in what concerns physical persons. However, Law 4557/2018, which specifically deals with the freezing of assets of physical/legal persons or entities designated by the UN and/or the EU, provides for administrative sanctions against obligated legal persons (the term 'obligated person' is defined in article 5 of Law 4557/2018 and includes, inter alia, credit institutions, financial institutions, venture capital companies, companies providing business capital, chartered accountants and audit firms) which have violated or contributed to the violation of the freezing of assets.</p> <p>Also, in many cases, the provisions of the Customs Code (which can be very severe), or of other relevant criminal Acts (e.g. law against illegal arms trafficking) apply.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷	Relevant legislation
Hungary	Criminal	10 years	Minimum HUF 500 000 (approx. EUR 1 400) for legal persons. The upper limit is only relatively fixed: the maximum amount of a fine that may be imposed on a legal person is three times the value of the property advantage achieved or to be achieved by the criminal offence.	<p><u>Act C of 2012 on the Hungarian Criminal Code</u></p> <p>Violation of International Economic Restrictions {Section 327}</p> <p>(1) Any person who violates:</p> <p>a) the obligation for freezing funds or economic resources; and/or</p> <p>b) any economic, commercial or financial restriction imposed on the basis of an obligation to which Hungary is committed under international law, or ordered in regulations adopted under Article 75 and Article 215 of the Treaty on the Functioning of the European Union, or in regulations and decisions adopted by authorisation of these regulations, or ordered in the Council decision adopted under Article 29 of the Treaty on the European Union, is guilty of a felony punishable by imprisonment between one to five years.</p> <p>(2) The penalty shall be imprisonment between two to eight years if the violation of international economic restriction is committed:</p> <p>a) in connection with trade in goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment;</p> <p>b) by force; or</p> <p>c) by a public official.</p> <p>(3) The penalty shall be imprisonment between 5 to 10 years if the violation of international economic restriction is committed:</p> <p>a) in connection with trafficking in firearms, ammunition, explosives, blasting agents or equipment for the use thereof, or of any product designed for military use;</p> <p>b) by displaying a deadly weapon; or</p> <p>c) in criminal association with accomplices.</p> <p>(4) Any person who engages in preparations for the violation of any international economic restriction is punishable by imprisonment not exceeding three years.</p> <p>(5) For the purposes of this Section, unless otherwise prescribed by legislation promulgating an obligation or restriction under international law:</p> <p>a) 'funds' shall mean the assets provided for in point l) of Article 1 of Council Regulation (EU) No 267/2012 of 23 March 2012 concerning restrictive measures against Iran and repealing Regulation (EU) No 961/2010 (for the purposes of this Subsection hereinafter referred to as 'Regulation 267/2012/EU');</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>b) 'freezing of funds' shall have the meaning defined in point k) of Article 1 of Regulation 267/2012/EU;</p> <p>c) 'economic resources' shall have the meaning defined in point h) of Article 1 of Regulation 267/2012/EU;</p> <p>d) 'freezing of economic resources' shall have the meaning defined in point j) of Article 1 of Regulation 267/2012/EU; and</p> <p>e) 'goods which have no practical use other than for the purpose of capital punishment or for the purpose of torture and other cruel, inhuman or degrading treatment or punishment' shall mean the goods defined in Annex II to Regulation (EU) 2019/125 of the European Parliament and of the Council of 16 January 2019 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment (for the purposes of this Chapter hereinafter referred to as 'Regulation 2019/125/EU of the European Parliament and of the Council').</p> <p>Failure to Report Violation of International Economic Restrictions {Section 328}</p> <p>(1) Any person who has positive knowledge of preparations being made for the violation of any international economic restriction or that such a crime has been committed and is as yet undetected, and fails to promptly report that to the authorities, is guilty of a misdemeanour punishable by imprisonment not exceeding one year.</p> <p>(2) Family members of any person who fail to report a violation of international economic restrictions shall not be prosecuted.</p> <p>2001 CIV. Act Law on Criminal Measures Applicable to Legal Persons {Section 6 – The fine}</p> <p>(1) The maximum amount of a fine that may be imposed on a legal person is three times the value of the property advantage achieved or to be achieved by the criminal offence, but at least HUF 500 000.</p> <p>(2) The value of a pecuniary advantage may be determined by an estimate of the court if the value of the pecuniary advantage achieved or to be achieved cannot be determined or can only be determined with a disproportionately large expenditure.</p> <p>(3) If the advantage obtained or to be obtained by the criminal offence is of a non-pecuniary nature, the court shall determine the fine, the minimum amount of which is HUF 500 000, taking into account the property situation of the legal person.</p> <p>(4) In the event of non-payment, the fine shall be recovered in accordance with the rules of the Act on Enforcement Procedures to be Taken by the Tax Authority.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷	Relevant legislation
				See https://net.jogtar.hu/jogszabaly?docid=a0100104.tv; https://uj.jogtar.hu/#doc/db/62/id/A1200100.TV/ts/20210101/lr/chain2423/
Ireland	Criminal and administrative	On a case-by-case basis, usually up to 3 years	On a case-by-case basis. Usually up to EUR 500 000	<p>There is no single over-arching piece of sanctions legislation in Ireland; however, based on Section 3 of the European Communities Act 1972 (No 27 of 1972, updated to 1 December 2014) and the Financial Transfers Act 1992, relevant legislation is implemented on a case-by-case basis:</p> <p>e.g. <u>S.I. No 462/2014 - European Union (Restrictive Measures Concerning Ukraine) (No 2) Regulations 2014</u></p> <p>Article 5. A person who is guilty of an offence under Regulation 3 shall be liable— (a) on summary conviction, to a Class A fine or imprisonment for a term not exceeding 12 months or both; or (b) on conviction on indictment, to a fine not exceeding EUR 500 000 or imprisonment for a term not exceeding three years or both. http://www.irishstatutebook.ie/eli/2014/si/462/made/en/print</p> <p>Nevertheless, it has to be noted that the Section 6 on Penalties of the Financial Transfers Act 1992 provides higher sentences. (1) A person guilty of an offence under this Act shall be liable (a) on summary conviction, to a fine not exceeding £1 000, or to imprisonment for any term not exceeding 12 months or, at the discretion of the court, to both such fine and such imprisonment; or (b) on conviction on indictment, to a fine not exceeding £10 000 000 or twice the amount of the capital in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 10 years or, at the discretion of the court, to both such fine and such imprisonment.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>(2) Where a person, after conviction of an offence under this Act, continues to contravene the provision, he shall be guilty of an offence on every day on which the contravention continues and for each such offence he shall be liable to a fine, on summary conviction, not exceeding £200 or, on conviction on indictment, not exceeding £100 000. See http://www.irishstatutebook.ie/eli/1992/act/27/section/6/enacted/en/html</p> <p>For the entire list of regulations to implement restrictive measures and the complete Financial Transfers Act 1992, see http://www.irishstatutebook.ie/eli/ResultsTitle.html?q=restrictive+measures&search_type=all&button=Search and http://www.irishstatutebook.ie/eli/1992/act/27/enacted/en/html</p> <p>The same system applies for UN Security Council sanctions; see http://www.irishstatutebook.ie/eli/ResultsAll.html?q=United+Nations+sanctions&search_type=all&button=Search</p>
Italy ⁷⁸	Criminal and administrative	12 years	Administrative fine amounting to at least half of the value of the transaction and up to the double of the same value	<p>Article 2 of Law-decree No 369 of 12 October 2001 and Article 55-58 of Legislative Decree No 231 of 21 November 2007</p> <p>Italy can impose both criminal and administrative sanctions, depending on the type of violation committed. Penalties include imprisonment and/or a fine for criminal offences. Pecuniary penalties are imposed in case of administrative offence. Violations are punished through administrative sanctions amounting to at least half of the value of the transaction and up to the double of the same value.</p> <p>Art. 2 of Law-decree No 369 introduced penalties for all breaches of EU regulations aimed at preventing and suppressing the financing of terrorism, also in implementation of UNSC Resolutions, rendering them null and void. The law also makes it possible in future – and here lies its main innovative character – to avoid the need of enacting specific legislative instruments in order to lay down penalties for violation of EU regulations banning exports of goods and services or calling for the freezing of capital</p>

⁷⁸ The data concerning Italy was provided in 2015 and may therefore have changed.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>and other financial resources, including in implementation of UNSC Resolutions. This provision has been modified by the statute implementing the International Convention for the Suppression of the Financing of Terrorism (Law No 7/2003) to the effect that not only 'acts in violation of provisions concerning a ban on export of goods and services or the freezing of funds or other financial assets' are null and void, but also acts in violation of provisions on 'bans of provision of financial services'. In all such cases, administrative penalties will henceforth be automatically applicable. Violations are punished through administrative sanctions amounting to at least half of the value of the transaction and up to the double of the same value.</p> <p>Also, in the case where a UNSC Resolution states an international obligation to incriminate a certain individual conduct, as does, for instance, Resolution 1373 – the EU or EC measure only restating the obligation to prohibit and punish with a criminal sanction the criminal behaviour in question – implementation of this obligation is required from the member States.</p> <p>Under Italian law, a legislative instrument has to be adopted in order to define the crime to which a criminal sanction applies. See e.g. Law-decree No 374/2001, converted into Law No 438/2001 (art. 1) introduced into Italian law the crime of the unlawful financing of association in the pursuit of both international and domestic terrorist activities, by updating Article 270 bis ('Conspiracy for the purposes of domestic or international terrorism or for subverting the democratic order') and article 270-ter ('providing assistance to associated persons') of the Criminal Code. This Law also extends the provisions of Anti-Mafia legislation to international terrorism as regards restrictions on personal freedom, investigation of economic and financial assets, seizure and confiscation of goods.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁹	Relevant legislation
Latvia	Criminal	8 years	<p>For individuals, up to 2 000 minimum monthly wages specified in the Republic of Latvia (approx. EUR 1 000 000).⁷⁹</p> <p>For legal persons, up to 75 000 monthly wages (approx. EUR 37 500 000).</p>	<p>Section 84 of the Criminal Law of the Republic of Latvia: <i>Violation of Sanctions Imposed by International Organisations and the Republic of Latvia</i></p> <p>(1) For the violation of sanctions imposed by the United Nations, European Union and other international organisations or sanctions imposed by the Republic of Latvia, the applicable punishment is the deprivation of liberty for a period of up to four years or temporary deprivation of liberty, or community service or a fine.</p> <p>(2) For the commission of the same acts, if substantial harm has been caused thereby, the applicable punishment is the deprivation of liberty for a period of up to five years or temporary deprivation of liberty, or community service or a fine.</p> <p>(3) For the criminal offence provided for in Paragraph two of this Section, if it has been committed by a group of persons according to a prior agreement or if it has been committed by a public official, the applicable punishment is deprivation of liberty for a period up to eight years.</p> <p>Section 10.6 of the Criminal Law of the Republic of Latvia: <i>Recovery of money [for legal persons]</i></p> <p>(1) The recovery of money is a sum of money which is imposed by a court or prosecutor to be paid for the benefit of the State within 30 days in the amount laid down in this Section.</p> <p>(1.1) A monetary levy proportionate to the harmfulness of the criminal offence and the financial status of the legal person shall be determined:</p> <ol style="list-style-type: none"> 1) for a criminal violation – in the amount of 5 000 and up to 10 000 minimum monthly wages prescribed in the Republic of Latvia; 2) for a less serious crime – in the amount of 10 000 and up to 50 000 minimum monthly wages prescribed in the Republic of Latvia; 3) for a serious crime – in the amount of 20 000 and up to 75 000 minimum monthly wages prescribed in the Republic of Latvia; and

⁷⁹ Minimum monthly wage in Latvia is EUR 500 as of 01.09.2021.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>4) for an especially serious crime -- in the amount of 30 000 and up to 100 000 minimum monthly wages prescribed in the Republic of Latvia.</p> <p>Section 41: Fines (2) A fine as a basic punishment proportionate to the harmfulness of the criminal offence and the financial status of the offender shall be determined: 1) for a criminal violation – in the amount of 3 and up to 100 minimum monthly wages specified in the Republic of Latvia; 2) for a less serious crime – in the amount of 5 and up to 1 000 minimum monthly wages specified in the Republic of Latvia; and 3) for a serious crime for which deprivation of liberty for a period not exceeding five years is provided for in this Law – in the amount of 10 and up to 2 000 minimum monthly wages specified in the Republic of Latvia.</p>
Lithuania	Criminal and administrative	5 years	<p>EUR 6 000 (administrative fine)</p> <p>EUR 80 000 (criminal offence)⁸⁰ for individuals and up to EUR 2 000 000 for legal persons</p> <p>From three months to five years imprisonment (criminal offence)</p>	<p>Article 123⁽¹⁾ of the Criminal Code of the Republic of Lithuania, Violation of International Sanctions</p> <ol style="list-style-type: none"> Any person who contravenes the international sanctions implemented in the Republic of Lithuania and thus causes major damage to the interests of the Republic of Lithuania, shall be punished by a fine or by arrest or by imprisonment for a term of up to five years. Any legal entity shall also be held liable for the act provided for in this Article. <p>Article 515 of the Code of Administrative Law Violations of the Republic of Lithuania, Violation of International Sanctions</p> <p>Violation of international sanctions executed in the Republic of Lithuania is punished by a fine from ERU 200 to EUR 6 000.</p> <p>Law of the Republic of Lithuania on Implementation of Economic and other International Sanctions, Article 2 Paragraph 2</p>

⁸⁰ Equivalent to 2 000 MSLs (minimum subsistence level) as of 01 January 2021 (1 MSL equals EUR 40).

Country	Type of offence	Maximum imprisonment	Maximum fine ⁸¹	Relevant legislation
				International sanctions are considered to be all restrictions and obligations as prescribed by the decisions of the United Nations, any other international organisations and EU legislation in their entirety. International sanctions may be economic, financial, political, transport or communication related, social, or may impose any other restrictions and obligations.
Luxembourg	Criminal	3 years	EUR 250 000 (or four times the amount of the offence)	<p>Article 58 of Section 2 ‘Penal Sanctions’ of the Law regarding export control of 27 June 2018</p> <p>The punishment for not respecting a restrictive measure adopted in accordance with articles 19 to 21 of this law and regulations made in its execution is imprisonment for eight days to five years and a fine of EUR 251 to EUR 250,000, or one of these penalties only. When the offence has resulted in significant financial gain, the fine may be increased to four times the amount of the offence.</p> <p>See http://legilux.public.lu/eli/etat/leg/loi/2018/06/27/a603/jo</p>
Malta⁸¹	Criminal	12 years	EUR 5 000 000 max. for individuals; EUR 10 000 000 max for legal persons	<p>Sanctions in Malta are governed by the National Interest (Enabling Powers) Act, Cap 365 of the Laws of Malta and their application is monitored by the Sanctions Monitoring Board.</p> <p>Amendments enacted to the National Interest (Enabling Powers) Act on 30 May 2018 provide for the direct applicability into Maltese law of the sanctions issued by the United Nations Security Council and the sanctions imposed by the Council of the European Union. These measures are immediately binding in their entirety in Malta upon their enactment and are part and parcel of Maltese law.</p> <p>See https://foreignandeu.gov.mt/en/Government/SMB/Pages/Sanctions-Monitoring-Board.aspx</p> <p><u>Penalties for Breach of Sanctions</u></p> <p>Any person or entity found guilty of a breach of sanctions by a Court of Law will incur penalties in accordance with the National Interest (Enabling Powers) Act. Criminal proceedings are initiated by the</p>

⁸¹ The data concerning Malta was provided in 2015 and may therefore have changed.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>Commissioner of Police and in case guilt is determined, the following penalties are applicable, as per Clause 6(1) and 6(2) of the National Interest (Enabling Powers) Act, cap 365 of the Laws of Malta:</p> <p>For <i>individuals</i>: a term of imprisonment from a minimum of twelve months to a maximum of twelve years; and/or a fine of not less than EUR 25 000 and not exceeding EUR 5 000 000).</p> <p>For <i>legal entities</i>: a fine of not less than EUR 80 000 and not exceeding EUR 10 000 000. See: http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8835&l=1</p>
The Netherlands	Criminal	6 years	EUR 87 000	<p>The Dutch government criminalises the violation of international sanctions such as arms embargoes and travel restrictions in the <i>Wet op de economische delicten (WED, Law on Economic Offences)</i> in junction with a so-called sanctions regulation, the Sanctions Act 1977.</p> <p>The violation of international sanctions may be classified as a misdemeanour or a felony (see Article 1(1°) in junction with Article 2(1) WED). Depending on the classification, a violation of the Law on Sanctions and its subordinate documents could be penalised with imprisonment for up to six years and a maximum penalty of up to EUR 87 000 (per 1 January 2020) or up to USD 56 000 in case the <i>Wetboek van Strafrecht BES</i> is applicable (i.e. in the Caribbean Netherlands – Bonaire, Saba and Sint Eustatius).</p> <p>See e.g. <i>The Netherlands v Kouwenhoven</i> (2006), where the defendant was charged with violations of the Criminal Law in Wartime Act (of the Netherlands), the Penal Code, the Economic Offences Act, the Sanctions Act 1997, the Liberian Sanctions Regulations, as well as ML1 and ML2 of the Schedule to the Import and Export Decree on Strategic Goods. His eight-year prison term conviction for violating the UN arms embargo on Liberia was overturned on appeal.⁸²</p>

⁸² See <http://www.asser.nl/upload/documents/20120606T114405-Kouwenhoven%20-%20Judgment-%2007-06-2007%20-%20The%20Hague%20District%20Court.pdf>, last accessed on 04.06.2020.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>In the Netherlands, the sanctions are implemented by means of a Regulation adopted on the basis of Article 2-3 of the Sanctions Act 1977. A violation of international sanctions is considered an economic offence in the Netherlands.</p> <p>Sanctions Act 1977 Article 2 1. By Order in Council, rules may be adopted with regard to the subjects referred to in Articles 3 and 4, in order to comply with treaties, resolutions, or recommendations of bodies of international institutions, or with international agreements, related to the keeping or restoring of international peace and safety, or to the furthering of the international rule of law, or to the combating of terrorism. 2. If the rules to be adopted relate only to the performance of duties under treaties or resolutions of international institutions, they may be adopted by Our Minister.</p> <p>Article 3 1. The rules referred to in Article 2 may apply to the movement of goods and services, financial transactions, shipping, aviation, road transport, post and telecommunication, and all that is required in order to comply with the treaties, resolutions, and recommendations, or the international agreements, referred to in Article 2. 2. The traffic referred to in sub article one also includes every act that apparently is aimed directly at realising such traffic. 3. The rules referred to in Article 2 may also include regulations regarding the documents normally used in relation with the subjects mentioned in sub article one. 4. This Act is without prejudice to the powers conferred under General Customs Act. See https://wetten.overheid.nl/BWBR0003296/2020-05-21</p> <p>Economic Offences Act Article 1 The following are economic offences: 1°. Violations of regulations, laid down in or pursuant to:</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>[...] the Dutch Sanctions Act 1977, Articles 2, 7 and 9, as far as indicated at the subjects, referred to in Article 3.</p> <p>Article 2 1. The economic offences, referred to in Article 1, sub 1° and 2°, and Article 1a, sub 1° and 2°, shall be criminal offences, as far as these were committed with criminal intent; as far as these economic offences are not criminal offences, then these shall be misdemeanours.</p> <p>Article 6 1. Any person who commits an economic offence, shall be punishable: 1°. In case of a criminal offence, as far as it concerns an economic offence, as referred to in Article 1, sub 1°, or in Article 1a, sub 1°, with imprisonment not exceeding six years, community service or a category five fine.</p> <p>See https://wetten.overheid.nl/BWBR0002063/2020-05-21</p>
Poland	Criminal and administrative	10 years	Up to EUR 1 000 000 or EUR 5 000 000 in specified cases	<p>Sanctions are implemented in Poland through a number of Acts, e.g.</p> <ul style="list-style-type: none"> - the Act of 29 November 2000 on the Trading of Goods, Technology and Services of Strategic Importance to State Security; - the Anti-Money Laundering and Anti-Terrorist Financing Act ('AML/CTF Act 2000'), replaced by the Act of 1 March 2018 on counteracting money laundering and terrorist financing; and - the Maintenance of International Peace and Security Act. <p>Breach of the various restrictive measures can constitute a criminal offence by corporate entities and/or individuals (as set out in the Polish Criminal Code and the AML/CTF Act 2018). Penalties for such offences can include imprisonment, fines and temporary or permanent disqualification from pursuing specified business activities.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>Article 33 of Section 6 'Penal provisions, fines' of the Trading of Goods, Technology and Services of Strategic Importance to State Security Act holds that: 1. Every person who engages in trade without a licence or violates the conditions set out in the licence shall be subject to imprisonment from 1 to 10 years. 2. If the perpetrator who engages in trade in violation of conditions set out in the licence, does so unintentionally and provided that he restores the status referred to in Article 31 paragraph 1, he is subject to a fine, restriction of liberty or imprisonment for up to two years. [...] See http://www.opbw.org/nat_imp/leg_reg/poland/strat_goods.pdf</p> <p>Article 150 of the AML/CTF Act 2018 provides for both administrative and financial penalties: [...] 5) Financial penalty: 2. The financial penalty shall be imposed up to the level of twofold amount of the benefit gained or the loss avoided by the obligated institution as a result of the violation, or – in the case where determining of such amount of this benefit or loss is impossible – up to the amount equivalent to EUR 1 000 000. 3. The financial penalty shall be also imposed on obligated institutions referred to in Article 2(1)(1-5), (7-11) (24) and (25): 1) in the case of a natural person – up to the level of PLN 20 868 500; 2) in the case of a legal person or an organisational unit without legal personality – up to the amount equivalent to EUR 5 000 000 or up to the level of 10% of the turnover recognised in the recent approved financial statements for the financial year, or in the recent consolidated financial statements for the financial year, in the case of institutions covered by the consolidated financial statements of a capital group.</p> <p>See https://mf-arch2.mf.gov.pl/documents/764034/1010418/ustawa+tekst_EN+_15062018-f+_16072018.pdf</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Portugal	Criminal	5 years	EUR 1 000 000 for individuals, up to EUR 6 000 000 for legal persons (under the terms of article 90-B of the Portuguese Penal Code, legal persons are punished with a fine up to 600 days , between EUR 100 and EUR 10 000 per day)	<p>Law establishing the penalties applicable in cases of non-compliance with international sanctions regimes imposed by the EU (Lei n.º 97/2017 of 23 August 2017)</p> <p>Article 28: Breach of restrictive measures</p> <p>1. Anyone who, in violation of a restrictive measure, makes, directly or indirectly, available to designated persons or entities, any funds or economic resources that they may use or which they may benefit from, or perform a prohibited transfer of funds, is punished with a penalty of imprisonment from one to five years.</p> <p>2. Anyone who, in violation of a restrictive measure, establishes or maintains a prohibited legal relationship with designated persons or entities, or constitutes, acquires or increases participation or control position in respect of property, company or legal person, even if irregularly constituted, situated or registered in a territory identified in the acts of approval or application of the measure, also incurs the penalty provided for in the preceding paragraph.</p> <p>3. If the conduct provided for in the preceding paragraphs is the result of negligence, the agent shall be punished with a fine of up to 600 days.</p> <p>Article 29: Responsibility and punishment of legal persons and similar entities</p> <p>1. Legal persons and similar entities are responsible for the crimes provided for in the present diploma under the terms of article 11 of the Penal Code.</p> <p>2. The penalties applicable to legal persons and similar entities are determined under the terms of article 90-B of the Penal Code.</p> <p>See http://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?artigo_id=2762A0031&mid=2762&tabela=leis&pagina=1&ficha=1&so_miolo=&nversao</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Romania	Criminal and administrative		<p>Criminal: RON 200 000 (approx. EUR 40 000) for individuals; RON 2 550 000 (approx. EUR 510 000) for legal persons</p> <p>Administrative: maximum RON 30 000 (approx. EUR 6 000)</p>	<p>Government Emergency Ordinance No 202 of December 2008 on the implementation of international sanctions (GEO 202/2008) <i>Published in Romanian Official Journal No 825 of 8 December 2008, approved by Law No 217 of 2 June 2009</i></p> <p>Article 4 (1) The Romanian authorities and public institutions, in their field of competence, have the obligation to take the necessary measures to ensure the implementation of the international sanctions established by the acts provided in art. 1, in accordance with this emergency ordinance. (2) In the case of international sanctions established by the normative acts provided in art. 1 para. (1), directly applicable in Romania, if necessary, the national normative acts necessary for their direct application shall be adopted, as well as, if deemed necessary, for the criminalisation of the violation of sanctions. (3) In the case of international sanctions established by the normative acts provided in art. 1 para. (1), which are not directly applicable in Romania, insofar as they are not detailed at Community or international level by directly applicable normative acts, the national normative acts necessary for their application shall be adopted, which shall also establish the necessary implementing measures, indicating the type and content of international sanctions, the designated persons and entities, as well as, if deemed necessary, the criminalisation of their violation. (4) The international sanctions provided in art. 1 para. (2) shall become binding in national law by the adoption of a normative act, which shall also establish the necessary implementing measures, including the criminalisation of their violation, as the case may be.</p> <p>Chapter V - Contraventions Article 26 (1) The following acts constitute a contravention and shall be sanctioned with a fine between RON 10 000 and RON 30 000 and the confiscation of the goods destined, used or resulting from the contravention: a) non-compliance with the restrictions and obligations provided in the international acts mentioned in art. 1 para. (1), which are directly applicable, or through the normative acts provided in art. 4 para. (2) – (4), if the deed does not constitute a crime;</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷	Relevant legislation
				<p>b) non-compliance with the obligation provided in art. 24 para. (1), if the deed does not constitute a crime;</p> <p>c) non-fulfilment of the obligations provided in art. 9 para. (2) and art. 18 para. (2) and (3).</p> <p>(2) If the facts established in par. (1) are committed by a person who is part of the staff of a public authority or institution, in addition to the fine provided, specific sanctions may be applied.</p> <p>(3) The sanctions provided in par. (1) shall also apply in the case of legal persons.</p> <p>(4) In addition to the sanction provided in par. (1), one or more of the following complementary sanctions may be applied:</p> <p>a) suspension of the approval, license or authorisation to exercise an activity or, as the case may be, suspension of the activity of the legal person, for a period from one month to six months; and</p> <p>b) withdrawal of the license or approval for certain operations or activities, for a period of one month to six months or permanently.</p>
Slovakia	Administrative		<p>EUR 66 400 for individuals</p> <p>EUR 1 659 700 for legal persons</p>	<p><u>Act No 289/2016 Coll.</u> regulates the obligations of natural and legal persons in the implementation of international sanctions and the competence of the competent central authorities with regard to offences for breaches of sanctions.</p> <p>Article 21 paragraph 1: The offence is committed by a person who breaches the restriction order or prohibition arising from international sanctions, or does not comply with the reporting obligation pursuant to Art. 15 paragraph 1, or breaches the confidentiality obligation under Art. 20 paragraph 1, or violates the rights to the subject of intellectual property contrary to international sanctions or ordinance.</p> <p>Article 22 paragraph 1:</p> <p>An administrative offence is committed by a legal or natural person or entrepreneur that</p> <p>a) violates the restriction order or prohibition arising from international sanctions;</p> <p>b) complies with the reporting obligation pursuant to Art. 15 paragraph 1; or</p> <p>c) violates the rights to the subject of intellectual property contrary to international sanctions or ordinance.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
Slovenia	Criminal and administrative	5 years	EUR 125 000 for individuals EUR 500 000 for legal persons	<p>The Restrictive Measures Act introduced or implemented by the Republic of Slovenia in accordance with legal acts and decisions adopted within the framework of international organisations ('ZOUNPAMO' (<i>Official Gazette of the Republic of Slovenia, No 127/06</i>) introduces or implements sanctions based on the UNSC and EU legal instruments. The decrees issued on the basis of ZOUNPAMO define the violations of restrictive measures as misdemeanours. However, particular violations may involve elements of criminal acts (e.g. trade in weapons) as defined in the Criminal Code.</p> <p>See http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO4744</p> <p>Criminal Code of Slovenia Article 374.a – Violation of restrictive measures</p> <p>(1) Whoever, in contravention with the restrictions laid down in regulations imposing restrictive measures that are adopted pursuant to legal acts and decisions taken by international organisations, or with restrictions that are in accordance with the legal regulation of international organisations in the Republic of Slovenia directly applied, offers, sells, remits, transfers, exchanges, delivers, imports, exports, enters or takes out of the country goods, technology, money or property, or whoever intermediates therein, or enables access to such goods, technology, money or property or to benefits thereof, or does not thwart this, or whoever unlawfully acquires or stores such goods, technology, money or property and thus gains a large property benefit, shall be punished by imprisonment of six months up to five years.</p> <p>(2) The goods, technology, money and property referred to in the preceding paragraph shall be seized.</p>
Spain	Administrative		EUR 1 500 000	<p>Act 12/03 of 21 May for the prevention and blocking of terrorism financing</p> <p>Article 6.2 of this act establishes as a very serious infringement the non-compliance of the duties and obligations herein, pursuant to Act 10/2010</p> <p>Article 4 sets out the following obligations:</p> <ul style="list-style-type: none"> - Non-compliance of the obligation of blocking funds,

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<ul style="list-style-type: none"> - Non-compliance of the obligation of communicating the blocking of funds, - Non-compliance of the obligation of communicating a deposit in blocked accounts, - Non-compliance of handling requests, and - Non-compliance of the obligation of non-disclosure. <p>Articles 301 to 303 of the Criminal Code establish criminal penalties</p> <p>Article 301</p> <p>1. Whoever acquires, possesses, uses, converts, or conveys assets, knowing they originate from a criminal activity, committed by himself or by any third party, or who perpetrates any other act to hide or conceal their unlawful origin, or to aid the person who participated in the felony or felonies to avoid the legal consequences of his acts, shall be punished with a sentence of imprisonment of six months to six years and a fine from one to three times the value of the goods. In these cases, the Judges or Courts of Law, in view of the severity of the act and the personal circumstances of the criminal, may also sentence him to the punishment of special barring from exercise of his profession or industry for a term from one to three years, and order the measure of temporary or definitive closing of the establishment or premises. If the closing is temporary, its duration may not exceed five years.</p> <p>The punishment shall be imposed in its upper half when the assets have their origin in any of the felonies related to trafficking toxic drugs, narcotics or psychotropic substances described in Articles 368 to 372 of this Code. In these cases, the provisions set forth in Article 374 of this Code shall be applied.</p> <p>The penalty shall also be imposed in its upper half when the property originates from any of the offences covered by Title VIIa, Chapter V of Title VIII, Section 4.⁸ of Chapter XI of Title XIII, Title XVa, Chapter I of Title XVI or Chapters V, VI, VII, VIII, IX and X of Title XIX.</p> <p>2. The same penalties shall be used to punish, as appropriate, hiding or concealment of the true nature, origin, location, destination, movement or rights to the assets, or their ownership, knowing that they originate from any of the felonies described in the preceding Section or an act of participation therein.</p> <p>3. Should the acts be perpetrated due to serious negligence, the punishment shall be imprisonment from six months to two years and a fine of one to three times thereof.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁶⁷	Relevant legislation
				<p>4. The offender shall also be punished even though the felony from which the assets, or the acts punishable pursuant to the preceding Sections, may have been committed, full or partially, abroad.</p> <p>5. Should the offender have obtained gains, these shall be seized pursuant to the rules of Article 127 of this Code.</p> <p>Article 302:</p> <p>1. In the cases foreseen in the preceding Article the custodial sentences shall be imposed in the upper half on those pertaining to an organisation dedicated to the purposes stated therein, and the higher degree punishment on the bosses, managers or persons in charge of those organisations. The upper half of the penalty shall also be imposed on those who, being obliged subjects in accordance with the regulations on the prevention of money laundering and the financing of terrorism, commit any of the conducts described in Article 301 in the exercise of their professional activity.</p> <p>2. In such cases, when pursuant to the terms established in Article 31 bis, a legal person is responsible, it shall have the following penalties imposed thereon:</p> <p>a) a fine from two to five years, if the offence committed by a natural person has a punishment of imprisonment foreseen exceeding five years; and</p> <p>b) a fine of six months to two years, in the rest of the cases. Pursuant to the rules established in Article 66 bis, the Judges and Courts of Law may also impose the penalties established in Sub-Sections b) to g) of Section 7 of Article 33.</p> <p>See https://www.legislationline.org/download/id/6443/file/Spain_CC_am2013_en.pdf</p> <p>Articles 56 to 59 of the Law 10/2010 of 28 April, prevention of money laundering and terrorist financing present the penalties for administrative offences ranging from very serious to minor.</p> <p>Article 56: Penalties for serious infringements</p> <p>1. For committing very serious offences may impose the following sanctions:</p> <p>a) a public reprimand;</p> <p>b) a fine whose minimum amount is EUR 150 000 and the maximum amount may be up to the greater of the following numbers: 5 % of the net assets of the obligor, the double of the economic substance of the transaction, or EUR 1 500 000; or</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>c) in the case of entities subject to administrative authorisation to operate, the revocation of it. The penalty provided for in point b), which should be mandatory in all cases be imposed simultaneously with one of those listed in letters a) or c).</p> <p>2. In addition to the sanction to be imposed to be bound by the commission of very serious infringements subject, it may impose one or more of the following sanctions on those practicing in the same administrative or management positions, were responsible for the infringement:</p> <p>a) a fine for each of them amounting to between EUR 60 000 and EUR 600 000;</p> <p>b) removal from office, with disqualification to hold administrative or management positions in the same company for a maximum period of 10 years; or</p> <p>c) removal from office, with disqualification from holding administrative or management in any entity other than those subject to this Act for a period of 10 years.</p> <p>The penalty provided for in point a), which should be mandatory in any case can be applied simultaneously with one of those provided in subparagraphs b) and c).</p> <p>See https://www.tesoro.es/sites/default/files/leyes/pdf/Law10-2010.pdf</p>
Sweden	Criminal	4 years	SEK 150 000 (approx. EUR 15 000)	<p>Act on Certain International Sanctions (1996:95), the 'Sanctions Act' (amended in 2000, 2005 and 2010)</p> <p>Section 4: In accordance with an order under 3 §, first paragraph, the Government may issue prohibition regulations, designed to implement sanctions against a state, a region, a natural or legal person, group or entity in respect of:</p> <ol style="list-style-type: none"> 1) the residence of aliens in this country, 2) the entry or exit of goods, money or other assets, 3) manufacturing, 4) communications, 5) Credit, 6) business, 7) traffic, or

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>8) education and training. The prohibition shall not apply to property that is intended only for the holder's personal use.</p> <p>Section 8: A person who intentionally violates the prohibitions issued under §4 shall be sentenced to a fine or to imprisonment not exceeding two years or, if the crime is gross, imprisonment for at most four years. Whoever committed the act of gross negligence, shall be sentenced to a fine or to imprisonment not exceeding six months.</p> <p>The first paragraph also applies to those who violate the prohibition against a state or territory outside the European Union or of prohibitions in relation to natural or legal persons, groups or entities in a regulation on the financial sanctions.</p>
Bosnia and Herzegovina	Criminal	10 years		<p>Illicit Trafficking in Arms and Military Equipment and Products of Dual Use Article 193 (Criminal Code)</p> <p>(1) Whoever imports, exports, transits or mediates in trade of arms and military equipment without the license prescribed by the Law of Bosnia and Herzegovina or contrary to international law, or whoever gives false statements or fails to provide material facts in the process of licensing under the Law of Bosnia and Herzegovina, or whoever fails to conduct the registration of the agreement regarding arms and military equipment pursuant to the Law of Bosnia and Herzegovina, shall be punished by imprisonment for a term not less than three years.</p> <p>(2) Whoever perpetrates the criminal offence referred to in paragraph 1 of this Article in regard to products, software or technology that may be used for military purpose shall be punished by imprisonment for a term between one and five years.</p> <p>(3) Whoever organises a group of people with an aim of perpetrating the criminal offence referred to in paragraph 1 of this Article, shall be punished by imprisonment for a term not less than 10 years or a long-term imprisonment.</p> <p>(4) Whoever perpetrates the criminal offence referred to in paragraph 1 of this Article by negligence, shall be punished by imprisonment for a term between six months and five years.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>(5) Whoever perpetrates the criminal offence referred to in paragraph 2 of this Article out of negligence, shall be punished by a fine or imprisonment for a term up to three years.</p> <p>(6) The arms, military equipment and products of dual use, as well as the means of their transportation or distribution, shall be confiscated.</p> <p>Forbidden Arms and Other Means of Combat Article 193a (Criminal Code)</p> <p>(1) Whoever, contrary to the regulation of Bosnia and Herzegovina or rules of international law, makes or improves, produces, stockpiles or stores, offers for sale or buys, intermediates in a purchase or sale or in some other way directly or indirectly transfers to another, possesses or transports chemical or biological weapons, or some other means of combat prohibited by the rules of international law, shall be punished by imprisonment for a term between 1 and 10 years.</p> <p>(2) Whoever uses in any way chemical or biological weapon or means of combat prohibited by the rules of international law, shall be punished by imprisonment for a term of five years or a long-term imprisonment.</p> <p>(3) Whoever uses means for controlling disorder as a method of warfare, shall be punished by imprisonment for a term between one and three years.</p> <p>(4) Whoever, at a time of war or armed conflict, orders the use of chemical or biological weapons, or some other means or method of combat prohibited by the rules of international law, or whoever uses them, shall be punished by imprisonment for a term of not less than three years.</p> <p>(5) If, by the criminal offence referred to in paragraphs 1, 2 and 3 of this Article, the death of one or more persons is caused, or grave consequences for the health of people or animals or grave consequences for environment have occurred, the perpetrator shall be punished by imprisonment for a term of not less than five years or by the long-term imprisonment.</p> <p>(6) Whoever militarily prepares the use of arms, means or methods referred to in paragraph 2 of this Article shall be punished by imprisonment for a term up to three years.</p> <p>(7) Chemical or biological weapons, or means of combat prohibited by the rules of international law, or means of disorder management referred to in this Article, as well as means of their transport or distribution, shall be confiscated.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>Unauthorised traffic of chemicals Article 193b (Criminal Code) (1) Whoever imports, exports, transports or intermediates in a sale or traffic of chemicals without a licence prescribed by the Law on the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on Their Destruction (hereinafter: the Law on the Convention Implementation), or whoever gives untrue data in the procedure for issuance of the licence under the Law on the Convention implementation, shall be punished by imprisonment for a term between 3 and 10 years. (2) Whoever organises a group of people with an aim of perpetrating the offence referred to in paragraph (1) of this Article shall be punished by imprisonment for a term of five years or by long-term imprisonment. (3) Whoever perpetrates the offence referred to in paragraph (1) of this Article out of negligence shall be punished by imprisonment for a term between six months and five years. (4) The chemicals referred to in this Article shall be confiscated.</p> <p>Activities Contrary to the Regimes Prescribed by the Law on Implementation of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on Their Destruction Article 193c (Criminal Code) (1) Whoever engages in activities contrary to the regimes for activities that include chemicals from Schedule 1 and Schedule 2 of the Law on the Convention Implementation shall be punished by imprisonment for a term between one and five years. (2) Whoever engages in activities contrary to the regimes for activities that include chemicals from the Schedule 3 of the Law on the Convention Implementation shall be punished by imprisonment for a term between one and three years. (3) Whoever stockpiles chemicals without a licence prescribed by the Law on the Convention Implementation shall be punished by imprisonment for a term between six months and three years. (4) The chemicals referred to in paragraph (3) of this Article shall be confiscated.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
United Kingdom	Criminal	10 years	GBP 1 000 000 (approx. EUR 1 170 000) or 50% of the value of the breach, whichever is higher	<p>The Offices of Financial Sanctions Implementation ('OFSI'), created on 31 March 2016, is the UK's Competent Authority for implementing financial sanctions. It is a criminal offence to breach a financial sanction without an appropriate license or authorisation from OFSI. The penalties for breaching sanctions can vary across the various regimes.</p> <p>The Sanctions and Anti-Money Laundering Act 2018 (SAML) provides the legal framework for the UK to impose, update and lift sanctions.</p> <p>Section 17: Enforcement</p> <p>(4) Regulations—</p> <ul style="list-style-type: none"> (a) may create criminal offences for the purposes of the enforcement of prohibitions or requirements mentioned in subsection (2)(a) or (b) or for the purposes of preventing such prohibitions or requirements from being circumvented; and (b) may include provision dealing with matters relating to any offences created for such purposes by regulations (including provision that creates defences). <p>(5) Regulations may not provide for an offence under regulations to be punishable with imprisonment for a period exceeding—</p> <ul style="list-style-type: none"> (a) in the case of conviction on indictment, 10 years; (b) in the case of summary conviction— <ul style="list-style-type: none"> (i) in relation to England and Wales, 12 months or, in relation to offences committed before section 154(1) of the Criminal Justice Act 2003 comes into force, 6 months; (ii) in relation to Scotland, 12 months; (iii) in relation to Northern Ireland, 6 months. <p>Policing and Crime Act (2017)</p> <p>Section 146: Power to impose monetary penalties</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>(1) The Treasury may impose a monetary penalty on a person if it is satisfied, on the balance of probabilities, that—</p> <p>(a) the person has breached a prohibition, or failed to comply with an obligation, that is imposed by or under financial sanctions legislation; and</p> <p>(b) the person knew, or had reasonable cause to suspect, that the person was in breach of the prohibition or (as the case may be) had failed to comply with the obligation.</p> <p>(2) The amount of the penalty is to be such amount as the Treasury may determine but it may not exceed the permitted maximum.</p> <p>(3) In a case where the breach or failure relates to particular funds or economic resources and it is possible to estimate the value of the funds or economic resources, the permitted maximum is the greater of—</p> <p>(a) GBP 1 000 000, and</p> <p>(b) 50% of the estimated value of the funds or resources.</p> <p>(4) In any other case, the permitted maximum is GBP 1 000 000.</p>
Norway ⁸³	Criminal	3 years	No fixed maximum	<p>EU restrictive measures and other international non-military measures with which Norway has aligned itself can be implemented through regulations under the <i>Act of 27 April 2001 No 14 relating to the implementation of international, non-military measures involving the suspension of or restrictions on economic and other relations with third countries or movements (the Sanctions Act)</i>, amended by Act of 19 June 2015 No 65:</p> <p>§3 Anyone who violates provisions that are common in accordance with this law, may be punished with fines or imprisonment for up to three years, or both. Anyone who inadvertently violates the provisions as mentioned in the first paragraph, may be punished with fines or imprisonment for six months, or both. Section 8 of the Criminal Code does not apply.</p>

⁸³ The data concerning Norway was provided in 2015 and may therefore have changed.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
United States of America⁸⁴	Criminal and administrative	20 years	Approx. EUR 862 000 (USD 1 000 000)	<p>The United States has a variety of criminal and civil penalties for persons who violate US or UN sanctions, attempt to transact with certain countries or terrorist groups, or engage in transactions of dangerous materials, including:</p> <ul style="list-style-type: none"> - The Arms Export Control Act (AECA), 22 U.S.C. §§ 2751-2799, which prohibits the export of defence articles and defence services without first obtaining a license from the Department of State. - The International Emergency Economic Powers Act (IEEPA), 50 U.S.C. §§ 1701-1706, which prohibits the violation of regulations issued thereunder, particularly those regulations promulgated by the Department of the Treasury imposing trade embargoes and other export and trade restrictions on particular countries (such as Iran and the Sudan) or with specially designated nationals (such as WMD proliferators and their supporters, global terrorists, narcotics traffickers, etc.) IEEPA provides both civil and criminal penalties. Civil penalties include a maximum fine of the greater of USD 250 000 or twice the amount of the transaction. Criminal penalties, which can be applied where the defendant acted wilfully, include a maximum period of imprisonment of 20 year and a USD 1 million fine. - The United Nations Participation Act (UNPA), 22 U.S.C. § 287c, which prohibits the violation or evasions of any order, rule or regulation issued by the President under the section. The section includes efforts to prohibit certain conduct or require licenses put in place to enforce particular United Nations Security Council resolutions. There is a maximum 20-year term of imprisonment and a maximum USD 1 million fine. - The Trading with the Enemy Act of 1917 (TWEA), 50 U.S.C. App. §§ 1-6, 7-39, 41-44, which prohibits exports to specified countries. TWEA provides civil and criminal penalties. For criminal cases, the maximum imprisonment term is 20 years and the maximum fine is USD 1 million. For civil cases, a maximum penalty of USD 50 000 may be imposed. Property subject to violation may be forfeited.

⁸⁴ The data concerning the United States was provided in 2015 and may therefore have changed.

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>- Criminal statutes prohibiting material support to terrorists (18 U.S.C. § 2339A) or designated foreign terrorist organisations (18 U.S.C. § 2339B). Both sections carry a 15-year maximum term of incarceration, unless death results, in which case the statutory maximum penalty is life.</p> <p>- Prohibited Transactions Involving Nuclear Materials, 18 U.S.C. § 831, prohibiting transactions involving nuclear material or nuclear by-product material in certain circumstances. This Section carries a 20-year maximum term of imprisonment, unless while committing the offence, the offender knowingly causes the death of any person or in specific circumstances causes the death or serious bodily injury, in which case a maximum term of life applies.</p> <p>Criminal prosecutions under the export control statutes require a showing that the defendant acted 'wilfully' in violating the relevant export control statute, Executive Order, regulation or license.</p> <p>US Penal Code, Title 50, Chapter 35, 'International Emergency Economic Powers' <i>Section 1705: Penalties</i></p> <p>'(a) Unlawful acts – It shall be unlawful for a person to violate, attempt to violate, conspire to violate or cause a violation of any license, order, regulation or prohibition issued under this chapter.'</p> <p>'(b) Civil penalty – A civil penalty may be imposed on any person who commits an unlawful act described in subsection (a) in an amount not to exceed the greater of— (1) USD 250 000, or (2) an amount that is twice the amount of the transaction that is the basis of the violation with respect to which the penalty is imposed.'</p> <p>'(c) Criminal penalty – A person who wilfully commits, wilfully attempts to commit, or wilfully conspires to commit, or aids or abets in the commission of, an unlawful act described in subsection (a) shall, upon conviction, be fined not more than USD 1 000 000, or if a natural person, may be imprisoned for not more than 20 years, or both.'</p> <p>See http://www.law.cornell.edu/uscode/text/50/1705 [last accessed: 30.09.2021]</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>Amended, on 1 October 2007, by the ‘International Emergency Economic Powers Enhancement Act’ <i>Section 1612 - Penalties</i></p> <p>(a) Unlawful acts – It shall be unlawful for a person to violate, attempt to violate, conspire to violate, or cause a violation of any license, order, regulation, or prohibition issued under this chapter.</p> <p>(b) Civil penalty – A civil penalty may be imposed on any person who commits an unlawful act described in subsection (a) in an amount not to exceed the greater of—</p> <p style="padding-left: 20px;">(1) USD 250 000, or</p> <p style="padding-left: 20px;">(2) an amount that is twice the amount of the transaction that is the basis of the violation with respect to which the penalty is imposed.</p> <p>(c) Criminal penalty – A person who wilfully commits, wilfully attempts to commit, or wilfully conspires to commit, or aids or abets in the commission of, an unlawful act described in subsection (a) shall, upon conviction, be fined not more than USD 1 000 000, or if a natural person, may be imprisoned for not more than 20 years, or both.</p> <p>See https://www.govtrack.us/congress/bills/110/s1612/text [last accessed 30.09.2021]</p>
Canada	Criminal	10 years	Approx. EUR 68 000 (CAD 100 000)	<p>Special Economic Measures Act, S.C. 1992, c. 17, Section 8</p> <p>See http://laws-lois.justice.gc.ca/eng/acts/S-14.5 [last accessed: 30.09.2021]</p> <p>United Nations Act (1985) <i>Offence and punishment</i> <i>Article 3.</i> ‘(1) Any person who contravenes an order or regulation made under this Act is guilty of an offence and liable</p> <p style="padding-left: 20px;">(a) on summary conviction, to a fine of not more than USD 100 000 or to imprisonment for a term of not more than one year, or to both; or</p> <p style="padding-left: 20px;">(b) on conviction on indictment, to imprisonment for a term of not more than 10 years.’</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>See http://laws-lois.justice.gc.ca/eng/acts/U-2/FullText.html [last accessed: 30.09.2021]</p> <p>Special Economic Measures Act (1992)</p> <p><i>Offence and punishment</i> <i>Article 8.</i> ‘Every person who wilfully contravenes or fails to comply with an order or regulation made under section 4</p> <ul style="list-style-type: none"> (a) is guilty of an offence punishable on summary conviction and is liable to a fine not exceeding CAD 25 000 or to imprisonment for a term not exceeding one year, or to both; or (b) is guilty of an indictable offence and is liable to imprisonment for a term not exceeding five years.’ <p>See http://laws-lois.justice.gc.ca/eng/acts/S-14.5/FullText.html [last accessed: 30.09.2021]</p> <p>Export and Import Permits Act (1985)</p> <p><i>Offence and penalty</i> <i>Article 19.</i> ‘(1) Every person who contravenes any provision of this Act or the regulations is guilty of</p> <ul style="list-style-type: none"> (a) an offence punishable on summary conviction and liable to a fine not exceeding CAD 250 000 or to imprisonment for a term not exceeding 12 months, or to both; or (b) an indictable offence and liable to a fine in an amount that is in the discretion of the court or to imprisonment for a term not exceeding 10 years, or to both.’ <p>See https://laws-lois.justice.gc.ca/eng/acts/e-19/page-8.html#docCont [last accessed: 30.09.2021]</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷	Relevant legislation
Switzerland	Criminal	5 years	Approx. EUR 925 000 (CHF 1 000 000)	<p>The sanctions regime in place is based on the <i>Federal Act on the Implementation of International Sanctions</i> (22 March 2002, status as of 1 August 2004), also known as the Embargo Act, 'EmbA':</p> <p>Section 5: Criminal Provisions and Measures</p> <p>Art. 9 Misdemeanours</p> <p>(1) Anyone who wilfully violates any provision of an ordinance in terms of Article 2 paragraph 3, provided such violation is declared to be subject to prosecution, is liable to a term of imprisonment of up to one year or a fine of a maximum of CHF 500 000.</p> <p>(2) In serious cases, the penalty is a term of imprisonment of up to five years. A custodial sentence may be combined with a fine of a maximum of CHF 1 million.</p> <p>(3) If the offence is committed through negligence, the penalty is imprisonment of up to three months or a fine of a maximum of CHF 100 000.</p> <p>Art. 10 Contraventions</p> <p>(1) The penalty is detention or a fine of a maximum of CHF 100 000 for anyone who willfully:</p> <p>(a) refuses to provide information, to hand over documents, or to permit access to business premises in terms of Article 3 and Article 4 paragraph 1, or who provides false or misleading information in this connection; or</p> <p>(b) in the absence of culpable conduct that would constitute any other criminal offence, violates in any other manner the terms of this Act or any provision of an ordinance in terms of Article 2 paragraph 3, provided such violation is declared to be subject to prosecution, or any order issued and that carries a reference to the liability to penalties under this Article.</p> <p>(2) Attempts and aiding and abetting are also be liable to prosecution.</p> <p>(3) In the event that the offence is committed through negligence, the penalty is a fine of a maximum of CHF 40 000.</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>(4) The right to prosecute prescribes after five years. The prescriptive period may not be extended by more than one half as a result of interruption.</p> <p>Art. 11 Concurrence of more than one criminal provision</p> <p>(1) If an offence under this Act at the same time constitutes an offence under the War Material Act of 13 December 1996, the Goods Control Act of 13 December 1996 or the Nuclear Energy Act of 23 December 1959, then the criminal provisions of the Act that provides for the most severe penalty apply exclusively.</p> <p>(2) If an offence under this Act at the same time constitutes a customs offence under Article 76 of the Customs Act of 1 October 1925, then the criminal provisions of the Customs Act apply exclusively, subject to the provisions of paragraph 1 above.</p> <p>Art. 12 Offences committed by businesses</p> <p>Article 6 of the Federal Act of 22 March 1974 on Administrative Criminal Law applies to offences committed by businesses.</p> <p>Art. 13 Forfeiture of property and assets</p> <p>(1) Property and assets that are subject to compulsory measures shall be forfeited irrespective of the criminal liability of any particular person in the event that their continued lawful use is not guaranteed.</p> <p>(2) Forfeited property and assets, together with any revenues from their sale shall become the property of the Confederation subject to the provisions of the Federal Act of 19 March 2004 on the Division of Forfeited Assets.</p> <p>Art. 14 Jurisdiction</p> <p>(1) The Federal Act of 22 March 1974 on Administrative Criminal Law applies.</p> <p>(2) In the event that the criminal provisions of this Act apply, the Office of the Attorney General of Switzerland may at the request of the relevant administrative unit initiate an investigation provided that</p>

Country	Type of offence	Maximum imprisonment	Maximum fine ⁷⁷	Relevant legislation
				<p>this is justified by the seriousness of the offence. The initiation of an investigation by the Office of the Attorney General of Switzerland establishes federal jurisdiction.</p> <p>http://www.admin.ch/opc/en/classified-compilation/20000358/index.html [last accessed: 04.06.2020]</p>

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