
STATUTORY INSTRUMENTS

2017 No. 754

CRIMINAL LAW

The European Union Financial Sanctions (Amendment of Information Provisions) Regulations 2017

<i>Made</i>	- - - -	<i>17th July 2017</i>
<i>Laid before Parliament</i>		<i>18th July 2017</i>
<i>Coming into force</i>	- -	<i>8th August 2017</i>

The Treasury are designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to restrictive measures against persons or bodies listed by an international organisation.

The Treasury, in exercise of the powers conferred by section 2(2) of the European Communities Act 1972, make the following Regulations.

Citation and commencement

1. These Regulations may be cited as the European Union Financial Sanctions (Amendment of Information Provisions) Regulations 2017 and come into force on 8th August 2017.

Commencement Information

II Reg. 1 in force at 8.8.2017, see [reg. 1](#)

Zimbabwe (Financial Sanctions) Regulations 2009

2.—(1) Paragraph 2 of the Schedule (information gathering provisions) to the Zimbabwe (Financial Sanctions) Regulations 2009⁽³⁾ is amended as follows.

(2) In sub-paragraphs (1) to (4), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) In sub-paragraph (5), after “institution”, in each place it occurs, insert “or relevant business or profession”.

(1) [S.I. 2007/2133](#).

(2) [1972 c.68](#). Section 2(2) was amended by the Legislative and Regulatory Reform Act [2006 \(c.51\)](#), section 21(1)(a) and the European Union (Amendment) Act [2008 \(c.7\)](#), Schedule 1, Part 1.

(3) [S.I. 2009/847](#); amended by [S.I. 2013/472](#), [2014/383](#) and [2017/560](#).

Status: Point in time view as at 08/08/2017.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Union Financial Sanctions (Amendment of Information Provisions) Regulations 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

(4) After sub-paragraph (5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006⁽⁴⁾ (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014⁽⁵⁾ (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005⁽⁶⁾ (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;

⁽⁴⁾ 2006 c.46. Section 1210 was amended by S.I. 2008/565, 2008/567, 2008/1950, 2012/1809 and 2013/3115.

⁽⁵⁾ 2014 c.2.

⁽⁶⁾ 2005 c.19.

- (ii) as a partner of a partnership; or
- (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
 - (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979(7) (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I2 Reg. 2 in force at 8.8.2017, see [reg. 1](#)

Somalia (Asset-Freezing) Regulations 2010

3.—(1) The Schedule (information provisions) to the Somalia (Asset-Freezing) Regulations 2010(8) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;
 - (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;

(7) 1979 c.38. Section 1 was amended by paragraph 40 of Schedule 1 to the Law Reform (Miscellaneous Provisions) (Scotland) Act 1985 (c.73), paragraph 42 of Schedule 2 to the Planning (Consequential Provisions) Act 1990 (c.11), paragraph 28 of Schedule 2 to the Planning (Consequential Provisions) (Scotland) Act 1997 (c.11), section 70 of the Enterprise and Regulatory Reform Act 2013 (c.24) and S.I. 2001/1283.

(8) S.I. 2010/2956; amended by S.I. 2013/472, 2013/534 and 2017/560.

Status: Point in time view as at 08/08/2017.

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- (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those

purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;

- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I3 Reg. 3 in force at 8.8.2017, see [reg. 1](#)

Egypt (Asset-Freezing) Regulations 2011

4.—(1) The Schedule (information provisions) to the Egypt (Asset-Freezing) Regulations 2011⁽⁹⁾ is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

⁽⁹⁾ S.I. 2011/887; amended by S.I. 2013/472, 2013/534 and 2017/560.

Status: Point in time view as at 08/08/2017.

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“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I4 Reg. 4 in force at 8.8.2017, see [reg. 1](#)

Tunisia (Asset-Freezing) Regulations 2011

5.—(1) The Schedule (information provisions) to the Tunisia (Asset-Freezing) Regulations 2011⁽¹⁰⁾ is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph (5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

⁽¹⁰⁾ S.I. 2011/888; amended by S.I. 2013/472, 2013/534 and 2017/560.

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“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I5 Reg. 5 in force at 8.8.2017, see [reg. 1](#)

Iran (Asset-Freezing) Regulations 2011

6.—(1) The Schedule (information provisions) to the Iran (Asset-Freezing) Regulations 2011(**11**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;

- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

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- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I6 Reg. 6 in force at 8.8.2017, see [reg. 1](#)

Afghanistan (Asset-Freezing) Regulations 2011

7.—(1) The Schedule (information provisions) to the Afghanistan (Asset-Freezing) Regulations 2011(12) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;
 - (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
 operating in the United Kingdom.
- (7) For the purpose of sub-paragraph (6)—
 - “auditor” means any firm or sole practitioner who is—
 - (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
 - (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I7 Reg. 7 in force at 8.8.2017, see [reg. 1](#)

Status: Point in time view as at 08/08/2017.

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ISIL (Da’esh) and Al-Qaida (Asset-Freezing) Regulations 2011

8.—(1) Schedule 1 (information provisions) to the ISIL (Da’esh) and Al-Qaida (Asset-Freezing) Regulations 2011(**13**) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I8 Reg. 8 in force at 8.8.2017, see [reg. 1](#)

Syria (European Union Financial Sanctions) Regulations 2012

9.—(1) The Schedule (information provisions) to the Syria (European Union Financial Sanctions) Regulations 2012(**14**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;

Status: Point in time view as at 08/08/2017.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Union Financial Sanctions (Amendment of Information Provisions) Regulations 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

19 Reg. 9 in force at 8.8.2017, see [reg. 1](#)

Guinea-Bissau (Asset-Freezing) Regulations 2012

10.—(1) The Schedule (information provisions) to the Guinea-Bissau (Asset-Freezing) Regulations 2012(**15**) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

Status: Point in time view as at 08/08/2017.

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“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I10 Reg. 10 in force at 8.8.2017, see [reg. 1](#)

Iraq (Asset-Freezing) Regulations 2012

11.—(1) Schedule 1 (information provisions) to the Iraq (Asset-Freezing) Regulations 2012(16) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

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“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

III Reg. 11 in force at 8.8.2017, see [reg. 1](#)

Republic of Guinea (Asset-Freezing) Regulations 2012

12.—(1) The Schedule (information provisions) to the Republic of Guinea (Asset-Freezing) Regulations 2012(17) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;

- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

Status: Point in time view as at 08/08/2017.

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- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I12 Reg. 12 in force at 8.8.2017, see [reg. 1](#)

Democratic Republic of the Congo (Asset-Freezing) Regulations 2012

13.—(1) The Schedule (information provisions) to the Democratic Republic of the Congo (Asset-Freezing) Regulations 2012(**18**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
 - (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
 - (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
 - (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;
 - (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.
- (7) For the purpose of sub-paragraph (6)—
 - “auditor” means any firm or sole practitioner who is—
 - (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
 - (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I13 Reg. 13 in force at 8.8.2017, see [reg. 1](#)

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Eritrea (Asset-Freezing) Regulations 2012

14.—(1) The Schedule (information provisions) to the Eritrea (Asset-Freezing) Regulations 2012⁽¹⁹⁾ is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

⁽¹⁹⁾ S.I. 2012/1515; amended by S.I. 2013/472, 2013/534 and 2017/560.

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I14 Reg. 14 in force at 8.8.2017, see [reg. 1](#)

Lebanon and Syria (Asset-Freezing) Regulations 2012

15.—(1) The Schedule (information provisions) to the Lebanon and Syria (Asset-Freezing) Regulations 2012(20) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;

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- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I15 Reg. 15 in force at 8.8.2017, see [reg. 1](#)

Belarus (Asset-Freezing) Regulations 2013

16.—(1) The Schedule (information provisions) to the Belarus (Asset-Freezing) Regulations 2013(21) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

Status: Point in time view as at 08/08/2017.

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“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I16 Reg. 16 in force at 8.8.2017, see [reg. 1](#)

Ukraine (European Union Financial Sanctions) Regulations 2014

17.—(1) The Schedule (information provisions) to the Ukraine (European Union Financial Sanctions) Regulations 2014(22) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “relevant institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

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“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I17 Reg. 17 in force at 8.8.2017, see [reg. 1](#)

Central African Republic (European Union Financial Sanctions) Regulations 2014

18.—(1) The Schedule (information provisions) to the Central African Republic (European Union Financial Sanctions) Regulations 2014(**23**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;

- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

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(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I18 Reg. 18 in force at 8.8.2017, see [reg. 1](#)

Ukraine (European Union Financial Sanctions) (No. 2) Regulations 2014

19.—(1) The Schedule (information provisions) to the Ukraine (European Union Financial Sanctions) (No. 2) Regulations 2014(**24**) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

(24) [S.I. 2014/693](#); amended by [S.I. 2017/560](#).

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I19 Reg. 19 in force at 8.8.2017, see [reg. 1](#)

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Sudan (European Union Financial Sanctions) Regulations 2014

20.—(1) The Schedule (information provisions) to the Sudan (European Union Financial Sanctions) Regulations 2014(**25**) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I20 Reg. 20 in force at 8.8.2017, see [reg. 1](#)

Ukraine (European Union Financial Sanctions) (No. 3) Regulations 2014

21.—(1) The Schedule (information provisions) to the Ukraine (European Union Financial Sanctions) (No. 3) Regulations 2014(**26**) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) After paragraph 1(3) insert—

“(4) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;

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- (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.
- (5) For the purpose of sub-paragraph (4)—
- “auditor” means any firm or sole practitioner who is—
- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
 - (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;
- “casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);
- “dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—
- (a) articles made from gold, silver, platinum or palladium; or
 - (b) precious stones or pearls;
- “estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;
- “external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;
- “independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;
- “tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;
- “trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—
- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (6) In sub-paragraph (5)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I21 Reg. 21 in force at 8.8.2017, see [reg. 1](#)

Yemen (European Union Financial Sanctions) Regulations 2014

22.—(1) The Schedule (information provisions) to the Yemen (European Union Financial Sanctions) Regulations 2014(27) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business of profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

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“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I22 Reg. 22 in force at 8.8.2017, see [reg. 1](#)

South Sudan (European Union Financial Sanctions) (No. 2) Regulations 2015

23.—(1) The Schedule (information provisions) to the South Sudan (European Union Financial Sanctions) (No. 2) Regulations 2015(28) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business of profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business of profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

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“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I23 Reg. 23 in force at 8.8.2017, see [reg. 1](#)

Burundi (European Union Financial Sanctions) Regulations 2015

24.—(1) The Schedule (information provisions) to the Burundi (European Union Financial Sanctions) Regulations 2015(**29**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;

- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

Status: Point in time view as at 08/08/2017.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Union Financial Sanctions (Amendment of Information Provisions) Regulations 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I24 Reg. 24 in force at 8.8.2017, see [reg. 1](#)

Iran (European Union Financial Sanctions) Regulations 2016

25.—(1) The Schedule (information provisions) to the Iran (European Union Financial Sanctions) Regulations 2016(**30**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;
 - (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
 operating in the United Kingdom.
- (7) For the purpose of sub-paragraph (6)—
 - “auditor” means any firm or sole practitioner who is—
 - (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
 - (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

(30) S.I. 2016/36; amended by S.I. 2017/560.

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

(8) In sub-paragraph (7)—

- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
- (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I25 Reg. 25 in force at 8.8.2017, see [reg. 1](#)

Status: Point in time view as at 08/08/2017.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The European Union Financial Sanctions (Amendment of Information Provisions) Regulations 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Libya (European Union Financial Sanctions) Regulations 2016

26.—(1) The Schedule (information provisions) to the Libya (European Union Financial Sanctions) Regulations 2016(31) is amended as follows.

(2) In the heading to paragraph 1, at the end, insert “and others”.

(3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.

(5) After paragraph 1(5) insert—

“(6) In this paragraph, a “relevant business or profession” means—

- (a) an auditor;
- (b) a casino;
- (c) a dealer in precious metals or stones;
- (d) an estate agent;
- (e) an external accountant;
- (f) an independent legal professional;
- (g) a tax adviser; and
- (h) a trust or company service provider,

operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

(31) S.I. 2016/45; amended by S.I. 2017/560.

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
 - (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
 - (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
 - (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.
- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I26 Reg. 26 in force at 8.8.2017, see [reg. 1](#)

Democratic People’s Republic of Korea (European Union Financial Sanctions) Regulations 2017

27.—(1) The Schedule (information provisions) to the Democratic People’s Republic of Korea (European Union Financial Sanctions) Regulations 2017(**32**) is amended as follows.

- (2) In the heading to paragraph 1, at the end, insert “and others”.
- (3) In paragraph 1, after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.
- (4) In paragraph 1(3)(b), after “the institution” insert “or relevant business or profession”.
- (5) After paragraph 1(5) insert—
 - “(6) In this paragraph, a “relevant business or profession” means—
 - (a) an auditor;
 - (b) a casino;
 - (c) a dealer in precious metals or stones;

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- (d) an estate agent;
 - (e) an external accountant;
 - (f) an independent legal professional;
 - (g) a tax adviser; and
 - (h) a trust or company service provider,
- operating in the United Kingdom.

(7) For the purpose of sub-paragraph (6)—

“auditor” means any firm or sole practitioner who is—

- (a) a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (statutory auditors), when carrying out statutory audit work within the meaning of section 1210 of that Act (meaning of statutory auditor); or
- (b) a local auditor within the meaning of section 4(1) of the Local Audit and Accountability Act 2014 (general requirements for audit), when carrying out an audit required by that Act;

“casino” means the holder of a casino operating licence and, for this purpose, a “casino operating licence” has the meaning given by section 65(2)(a) of the Gambling Act 2005 (nature of a licence);

“dealer in precious metals or stones” means a person engaged in the business of making, supplying, selling (including selling by auction) or exchanging—

- (a) articles made from gold, silver, platinum or palladium; or
- (b) precious stones or pearls;

“estate agent” means a firm or sole practitioner, who, or whose employees, carry out estate agency work, when the work is being carried out;

“external accountant” means a firm or sole practitioner who by way of business provides accountancy services to other persons, when providing such services;

“independent legal professional” means a firm or sole practitioner who by way of business provides legal or notarial services to other persons, when providing such services;

“tax adviser” means a firm or sole practitioner who by way of business provides advice about the tax affairs of other persons, when providing such services;

“trust or company service provider” means a firm or sole practitioner who by way of business provides any of the following services to other persons, when that firm or practitioner is providing such services—

- (a) forming companies or other legal persons;
- (b) acting, or arranging for another person to act—
 - (i) as a director or secretary of a company;
 - (ii) as a partner of a partnership; or
 - (iii) in a similar capacity in relation to other legal persons;
- (c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or arrangement;
- (d) acting, or arranging for another person to act, as—
 - (i) a trustee of an express trust or similar legal arrangement; or
 - (ii) a nominee shareholder for a person.

- (8) In sub-paragraph (7)—
- (a) in the definition of “estate agent”, “estate agency work” is to be read in accordance with section 1 of the Estate Agents Act 1979 (estate agency work), but for those purposes references in that section to disposing of or acquiring an interest in land are (despite anything in section 2 of that Act) to be taken to include reference to disposing of or acquiring an estate or interest in land outside the United Kingdom where that estate or interest is capable of being owned or held as a separate interest;
 - (b) “firm” means any entity that, whether or not a legal person, is not an individual and includes a body corporate and a partnership or other unincorporated association.”.

Commencement Information

I27 Reg. 27 in force at 8.8.2017, see [reg. 1](#)

Exclusions

- 28.** These Regulations do not apply to—
- (a) the Auditor General for Scotland;
 - (b) the Auditor General for Wales;
 - (c) the Bank of England;
 - (d) the Comptroller and Auditor General;
 - (e) the Comptroller and Auditor General for Northern Ireland.

Commencement Information

I28 Reg. 28 in force at 8.8.2017, see [reg. 1](#)

17th July 2017

Mark Spencer
Heather Wheeler
Two of the Lords Commissioners of Her
Majesty’s Treasury

Status: Point in time view as at 08/08/2017.

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision relating to the enforcement of financial sanctions measures contained in the statutory instruments being amended. They do so by amending the relevant Schedules to those statutory instruments, which impose requirements on certain persons to provide information, and make provision for information gathering and disclosure.

The amendments made by these Regulations extend to certain businesses and professions the offences associated with a failure to comply with the duty to inform Her Majesty's Treasury if they know or have reasonable cause to suspect that a person has committed an offence under the relevant regulations or is a person who is the subject of an asset freeze for the purposes of the relevant EU financial sanctions regime.

An impact assessment has not been prepared for this instrument because no significant impact on the private or voluntary sector is foreseen. Further information is available from the Office of Financial Sanctions Implementation, HM Treasury, 1 Horse Guards Road, London SW1A 2HQ and on the Treasury's website (www.gov.uk/government/organisations/office-of-financial-sanctions-implementation).

Status:

Point in time view as at 08/08/2017.

Changes to legislation:

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