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STATUTORY INSTRUMENTS

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**2018 No. 1076**

**OVERSEAS TERRITORIES**

**The Sanctions (Overseas Territories) (Amendment  
of Information Provisions) Order 2018**

*Made - - - - 10th October 2018*  
*Laid before Parliament 17th October 2018*  
*Coming into force - - 7th November 2018*

At the Court at Buckingham Palace, the 10th day of October 2018

Present,

The Queen's Most Excellent Majesty in Council

Her Majesty, in exercise of the powers conferred on Her by section 1 of the United Nations Act 1946 <sup>M1</sup>, section 112 of the Saint Helena Act 1833 <sup>M2</sup>, the British Settlements Acts 1887 and 1945 <sup>M3</sup>, and all of the other powers enabling Her to do so, is pleased, by and with the advice of Her Privy Council, to order as follows:

**Marginal Citations**

**M1** 1946 c.45.

**M2** 1833 c.85.

**M3** 1887 c.54 and 1945 c.7.

**Citation, commencement and extent**

1.—(1) This Order may be cited as the Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018 and comes into force on 7th November 2018.

(2) This Order extends to the territories listed in the Schedule.

**Lebanon and Syria (United Nations Measures) (Overseas Territories) Order 2006**

2.—(1) Paragraph 2 of Schedule 3 (evidence and information) to the Lebanon and Syria (United Nations Measures) (Overseas Territories) Order 2006 <sup>M4</sup> is amended as follows.

(2) In sub-paragraphs (1) to (3), after “relevant institution”, in each place it occurs, insert “ or relevant business or profession ”.

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

- (3) In sub-paragraph (4), after “relevant person” insert “, in respect of a relevant institution, ”.
- (4) After sub-paragraph (4), insert—
- “(5) In this paragraph, “relevant person”, in respect of a relevant business or profession, means—
- (a) a customer of the relevant business or profession;
  - (b) a person who has been a customer of the relevant business or profession since 7th November 2018; or
  - (c) a person with whom the relevant business or profession has had dealings in the course of its business since then.
- (6) In this paragraph, a “relevant business or profession” means any of the following operating in the Territory—
- (a) an auditor,
  - (b) a casino,
  - (c) a dealer in precious metals or stones,
  - (d) an external accountant,
  - (e) an independent legal professional,
  - (f) a real estate agent,
  - (g) a tax adviser, and
  - (h) a trust or company service provider.
- (7) For the purpose of sub-paragraph (6)—
- “auditor” means a firm or sole practitioner who by way of business provides auditing services to other persons, when providing such services;
- “casino” means the holder of a licence to operate a casino in the Territory;
- “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;
- “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;
- “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
- “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), “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.”.

**Marginal Citations**

**M4** [S.I. 2006/311](#), to which there are amendments not relevant to this Order.

**Tunisia (Restrictive Measures) (Overseas Territories) Order 2011**

3. The Tunisia (Restrictive Measures) (Overseas Territories) Order 2011 <sup>M5</sup> is amended as set out in articles 4 and 5.

**Marginal Citations**

**M5** [S.I. 2011/748](#), to which there are amendments not relevant to this Order.

4. In the section heading following article 9 (licences), at the end, insert “ and others ”.

5.—(1) Article 10 (failure to disclose knowledge or suspicion) is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “ or relevant business or profession ”.

(3) In paragraph (5), for “In this paragraph “relevant person””, substitute “ In this article, “relevant person”, in respect of a relevant institution, ”.

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;
- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018; or
- (c) a person with whom the relevant business or profession has had dealings in the course of business on or after that date.”

(5) After paragraph (6), insert—

“(7) In this article, a “relevant business or profession” means any of the following operating in the Territory—

- (a) an auditor,

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

(8) For the purpose of paragraph (7)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(9) In paragraph (8), “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.”.

## Libya (Restrictive Measures) (Overseas Territories) Order 2011

6. The Libya (Restrictive Measures) (Overseas Territories) Order 2011 <sup>M6</sup> is amended as set out in articles 7 and 8.

### Marginal Citations

**M6** S.I. 2011/1080; relevant amending instruments are S.I. 2011/2717, 2012/356.

7. In the section heading following article 29 (miscellaneous), at the end, insert “ and others ”.

8.—(1) Article 30 (failure to disclose knowledge or suspicion) is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “ or relevant business or profession ”.

<sup>F1</sup>(3) .....

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;
- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018 and has ceased to be a customer; or
- (c) a person with whom the relevant business or profession has had dealings in the course of business on or after that date.”

(5) After paragraph (6), insert—

“(7) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(8) For the purpose of paragraph (7)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

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“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(9) In paragraph (8), “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.”.

#### Textual Amendments

**F1** Art. 8(3) omitted (13.3.2019) by virtue of [The Sanctions \(Overseas Territories\) \(Amendment\) Order 2019 \(S.I. 2019/185\)](#), arts. 1(1), 5

#### Egypt (Restrictive Measures) (Overseas Territories) Order 2011

9. The Egypt (Restrictive Measures) (Overseas Territories) Order 2011 <sup>M7</sup> is amended as set out in articles 10 and 11.

#### Marginal Citations

**M7** [S.I. 2011/1679](#), to which there are amendments not relevant to this Order.

10. In the section heading following article 9 (licences), at the end, insert “ and others ”.

11.—(1) Article 10 (failure to disclose knowledge or suspicion) is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) In paragraph (5), for “In this paragraph “relevant person””, substitute “In this article, “relevant person”, in respect of a relevant institution, ”.

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;
- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018 and has ceased to be a customer; or
- (c) a person with whom the relevant business or profession has had dealings in the course of business on or after that date.”

(5) After paragraph (6), insert—

“(7) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(8) For the purpose of paragraph (7)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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—

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- (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.

(9) In paragraph (8), “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.”.

### **Belarus (Restrictive Measures) (Overseas Territories) Order 2011**

12. The Belarus (Restrictive Measures) (Overseas Territories) Order 2011 <sup>M8</sup> is amended as set out in articles 13 and 14.

#### **Marginal Citations**

**M8** [S.I. 2011/2440](#), amended by [S.I. 2011/2988](#); there are other amending instruments but none is relevant.

13. In the section heading following article 20 (licences), at the end, insert “ and others ”.

14.—(1) Article 21 (failure to disclose knowledge or suspicion) is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “ or relevant business or profession ”.

(3) In paragraph (5), for “In this paragraph “relevant person””, substitute “ In this article, “relevant person”, in respect of a relevant institution, ”.

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;
- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018 and has ceased to be a customer; or
- (c) a person with whom the relevant business or profession has had dealings in the course of business on or after that date.”.

(5) After paragraph (6), insert—

“(7) In this article, a “relevant business or profession” means any of the following operating in the Territory—

- (a) an auditor,



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

(8) For the purpose of paragraph (7)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(9) In paragraph (8), “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.”.

**Iran (Restrictive Measures) (Overseas Territories) Order 2011**

15. The Iran (Restrictive Measures) (Overseas Territories) Order 2011 <sup>M9</sup> is amended as set out in articles 16 and 17.

**Marginal Citations**

**M9** S.I. 2011/2989, to which there are amendments not relevant to this Order.

16. In the section heading following article 9 (licences), at the end, insert “ and others ”.

17.—(1) Article 10 (failure to disclose knowledge or suspicion) is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “ or relevant business or profession ”.

(3) In paragraph (5), for “In this paragraph “relevant person””, substitute “ In this article, “relevant person”, in respect of a relevant institution, ”.

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;
- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018 and has ceased to be a customer; or
- (c) a person with whom the relevant business or profession has had dealings in the course of business on or after that date.”.

(5) After paragraph (6), insert—

“(7) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(8) For the purpose of paragraph (7)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(9) In paragraph (8), “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.”.

### **Syria (Restrictive Measures) (Overseas Territories) Order 2012**

**18.**—(1) Article 41 (information relating to funds etc.) of the Syria (Restrictive Measures) (Overseas Territories) Order 2012 <sup>M10</sup> is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) For paragraph (5), substitute—

“(5) In this article, “relevant person”, in respect of a relevant institution, means—

- (a) a customer of the relevant institution;
- (b) a person who has been a customer of the relevant institution at any time on or after the date on which this Order comes into force and has ceased to be a customer; or
- (c) a person with whom the relevant institution, has had dealings in the course of business on or after that date.”.

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;

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- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018 and has ceased to be a customer; or
  - (c) a person with whom the relevant business or profession, has had dealings in the course of business on or after that date.”.
- (5) After paragraph (7), insert—
- “(8) In this article, a “relevant business or profession” means any of the following operating in the Territory—
- (a) an auditor,
  - (b) a casino,
  - (c) a dealer in precious metals or stones,
  - (d) an external accountant,
  - (e) an independent legal professional,
  - (f) a real estate agent,
  - (g) a tax adviser, and
  - (h) a trust or company service provider.
- (9) For the purpose of paragraph (8)—
- “auditor” means a firm or sole practitioner who by way of business provides auditing services to other persons, when providing such services;
- “casino” means the holder of a licence to operate a casino in the Territory;
- “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;
- “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;
- “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
- “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.

(10) In paragraph (9), “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.”.

**Marginal Citations**

**M10** [S.I. 2012/1755](#), amended by [S.I. 2012/3069](#); there are other amending instruments, but none is relevant.

**Afghanistan (United Nations Measures) (Overseas Territories) Order 2012**

**19.** The Afghanistan (United Nations Measures) (Overseas Territories) Order 2012 <sup>M11</sup> is amended as set out in articles 20 and 21.

**Marginal Citations**

**M11** [S.I. 2012/1758](#), to which there are amendments not relevant to this Order.

**20.** In the section heading following article 21 (contravention and circumvention of prohibitions), at the end, insert “ and others ”.

**21.—**(1) Article 22 (failure to disclose knowledge or suspicion) is amended as follows.

(2) In paragraphs (1), (2), (4) and (6), after “relevant institution”, in each place it occurs, insert “ or relevant business or profession ”.

(3) In paragraph (5), after “relevant person”, insert “ , in respect of a relevant institution, ”.

(4) After paragraph (5), insert—

“(5A) In this article, “relevant person”, in respect of a relevant business or profession, means—

- (a) a customer of the relevant business or profession;
- (b) a person who has been a customer of the relevant business or profession at any time on or after 7th November 2018 and has ceased to be a customer; or
- (c) a person with whom the relevant business or profession, has had dealings in the course of business on or after that date.”.

(5) After paragraph (6), insert—

“(7) In this article, a “relevant business or profession” means any of the following operating in the Territory—

- (a) an auditor,
- (b) a casino,

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- (c) a dealer in precious metals or stones,
  - (d) an external accountant,
  - (e) an independent legal professional,
  - (f) a real estate agent,
  - (g) a tax adviser, and
  - (h) a trust or company service provider.
- (8) For the purpose of paragraph (7)—
- “auditor” means a firm or sole practitioner who by way of business provides auditing services to other persons, when providing such services;
- “casino” means the holder of a licence to operate a casino in the Territory;
- “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;
- “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;
- “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
- “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.
- (9) In paragraph (8), “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.”.

## Eritrea (Sanctions) (Overseas Territories) Order 2012

22.—(1) Article 6 (information relating to funds etc.) of the Eritrea (Sanctions) (Overseas Territories) Order 2012<sup>M12</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7), insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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,

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

- (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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M12** [S.I. 2012/2751](#), to which there are amendments not relevant to this Order.

#### **Zimbabwe (Sanctions) (Overseas Territories) Order 2012**

**23.**—(1) Article 6 (information relating to funds etc.) of the Zimbabwe (Sanctions) (Overseas Territories) Order 2012 <sup>M13</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7), insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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



- “casino” means the holder of a licence to operate a casino in the Territory;
- “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;
- “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;
- “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
- “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.

(11) In paragraph (10), “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.”.

#### Marginal Citations

M13 [S.I. 2012/2753](#), to which there are amendments not relevant to this Order.

### Somalia (Sanctions) (Overseas Territories) Order 2012

24.—(1) Article 6 (information relating to funds etc.) of the Somalia (Sanctions) (Overseas Territories) Order 2012<sup>M14</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M14** [S.I. 2012/3065](#), to which there are amendments not relevant to this Order.

### **Democratic People's Republic of Korea (Sanctions) (Overseas Territories) Order 2012**

**25.**—(1) Article 6 (information relating to funds etc.) of the Democratic People's Republic of Korea (Sanctions) (Overseas Territories) Order 2012 <sup>M15</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

(b) precious stones or pearls;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M15** [S.I. 2012/3066](#); relevant amending instruments are [S.I. 2016/630](#), [2017/1277](#).

#### **Guinea-Bissau (Sanctions) (Overseas Territories) Order 2012**

**26.**—(1) Article 6 (information relating to funds etc.) of the Guinea-Bissau (Sanctions) (Overseas Territories) Order 2012 <sup>M16</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

(a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or

(b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

(ii) a nominee shareholder for a person.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M16** [S.I. 2012/3068](#), to which there are amendments not relevant to this Order.

### **Guinea (Sanctions) (Overseas Territories) Order 2013**

**27.**—(1) Article 6 (information relating to funds etc.) of the Guinea (Sanctions) (Overseas Territories) Order 2013 <sup>M17</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

#### Marginal Citations

M17 S.I. 2013/244, to which there are amendments not relevant to this Order.

### Ukraine (Sanctions) (Overseas Territories) (No. 3) Order 2014

28.—(1) Article 6 (information relating to funds etc.) of the Ukraine (Sanctions) (Overseas Territories) (No. 3) Order 2014<sup>M18</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.



**Marginal Citations**

M18 [S.I. 2014/1098](#).

**Ukraine (Sanctions) (Overseas Territories) (No. 2) Order 2014**

**29.**—(1) Article 6 (information relating to funds etc.) of the Ukraine (Sanctions) (Overseas Territories) (No. 2) Order 2014<sup>M19</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

“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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M19** [S.I. 2014/1100](#).

### **Central African Republic (Sanctions) (Overseas Territories) Order 2014**

**30.**—(1) Article 6 (information relating to funds etc.) of the Central African Republic (Sanctions) (Overseas Territories) Order 2014 <sup>M20</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

- (a) an auditor,
- (b) a casino,
- (c) a dealer in precious metals or stones,
- (d) an external accountant,
- (e) an independent legal professional,

- (f) a real estate agent,
  - (g) a tax adviser, and
  - (h) a trust or company service provider.
- (10) For the purpose of paragraph (9)—
- “auditor” means a firm or sole practitioner who by way of business provides auditing services to other persons, when providing such services;
  - “casino” means the holder of a licence to operate a casino in the Territory;
  - “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;
  - “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;
  - “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
  - “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.
- (11) In paragraph (10), “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.”.

**Marginal Citations**

**M20** S.I. 2014/1368, to which there are amendments not relevant to this Order.

**South Sudan (Sanctions) (Overseas Territories) Order 2014**

**31.**—(1) Article 6 (information relating to funds etc.) of the South Sudan (Sanctions) (Overseas Territories) Order 2014 <sup>M21</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

#### Marginal Citations

M21 S.I. 2014/2703, to which there are amendments not relevant to this Order.

### Sudan (Sanctions) (Overseas Territories) Order 2014

32.—(1) Article 6 (information relating to funds etc.) of the Sudan (Sanctions) (Overseas Territories) Order 2014<sup>M22</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

- “casino” means the holder of a licence to operate a casino in the Territory;
- “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;
- “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;
- “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
- “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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M22** [S.I. 2014/2707](#).

### **Yemen (Sanctions) (Overseas Territories) (No.2) Order 2015**

**33.**—(1) Article 6 (information relating to funds etc.) of the Yemen (Sanctions) (Overseas Territories) (No.2) Order 2015 <sup>M23</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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,

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

- (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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M23** S.I. 2015/1381.

### **Democratic Republic of the Congo (Sanctions) (Overseas Territories) Order 2015**

**34.**—(1) Article 6 (information relating to funds etc.) of the Democratic Republic of the Congo (Sanctions) (Overseas Territories) Order 2015 <sup>M24</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

#### Marginal Citations

M24 S.I. 2015/1382, amended by S.I. 2017/160.

### Iraq (Sanctions) (Overseas Territories) Order 2015

35.—(1) Article 6 (information relating to funds etc.) of the Iraq (Sanctions) (Overseas Territories) Order 2015<sup>M25</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

(a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

(b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

**Marginal Citations**

**M25** [S.I. 2015/1383](#).

**Burundi (Sanctions) (Overseas Territories) Order 2015**

**36.**—(1) Article 6 (information relating to funds etc.) of the Burundi (Sanctions) (Overseas Territories) Order 2015 <sup>M26</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

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

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M26** [S.I. 2015/1898](#).

#### **Iran (Sanctions) (Overseas Territories) Order 2016**

**37.**—(1) Article 8 (information relating to funds etc.) of the Iran (Sanctions) (Overseas Territories) Order 2016 <sup>M27</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) In this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

### Marginal Citations

**M27** S.I. 2016/371, to which there are amendments not relevant to this Order.

## ISIL (Da'esh) and Al-Qaida (Sanctions) (Overseas Territories) Order 2016

**38.**—(1) Article 7 (information relating to funds etc.) of the ISIL (Da'esh) and Al-Qaida (Sanctions) (Overseas Territories) Order 2016 <sup>M28</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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.

(11) In paragraph (10), “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.”.

**Marginal Citations**

**M28** [S.I. 2016/1218](#).

**Mali (Sanctions) (Overseas Territories) Order 2017**

**39.**—(1) Article 6 (information relating to funds etc.) of the Mali (Sanctions) (Overseas Territories) Order 2017 <sup>M29</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

- (a) an auditor,
- (b) a casino,
- (c) a dealer in precious metals or stones,
- (d) an external accountant,
- (e) an independent legal professional,

*Status: Point in time view as at 13/03/2019.*

*Changes to legislation: There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)*

- (f) a real estate agent,
  - (g) a tax adviser, and
  - (h) a trust or company service provider.
- (10) For the purpose of paragraph (9)—
- “auditor” means a firm or sole practitioner who by way of business provides auditing services to other persons, when providing such services;
  - “casino” means the holder of a licence to operate a casino in the Territory;
  - “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;
  - “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;
  - “real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;
  - “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.
- (11) In paragraph (10), “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.”.

#### **Marginal Citations**

**M29** [S.I. 2017/1107](#).



## Venezuela (Sanctions) (Overseas Territories) Order 2018

40.—(1) Article 6 (information relating to funds etc.) of the Venezuela (Sanctions) (Overseas Territories) Order 2018<sup>M30</sup> is amended as follows.

(2) In paragraphs (2), (3), (5) and (6), after “relevant institution”, in each place it occurs, insert “or relevant business or profession”.

(3) After paragraph (7) insert—

“(8) For the purposes of this article, “customer”, in relation to a relevant business or profession, includes—

- (a) a person who is or has been a customer of the relevant business or profession at any time since 7th November 2018, or
- (b) a person with whom the relevant business or profession has had dealings in the course of its business since 7th November 2018.

(9) In this article, a “relevant business or profession” means any of the following operating in the Territory—

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

(10) For the purpose of paragraph (9)—

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

“casino” means the holder of a licence to operate a casino in the Territory;

“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;

“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;

“real estate agent” means a firm or sole practitioner, who by way of business provides real estate agency services to their client in relation to transactions concerning the buying or selling of real estate by their client, when the work is being carried out;

“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,

**Status:** Point in time view as at 13/03/2019.

**Changes to legislation:** There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018. (See end of Document for details)

- (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.

(11) In paragraph (10), “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.”.

**Marginal Citations**

**M30** [S.I. 2018/179](#).

*Richard Tilbrook*  
Clerk of the Privy Council

## SCHEDULE

Article 1(2)

### Territories to which this Order extends

Anguilla  
British Antarctic Territory  
British Indian Ocean Territory  
Cayman Islands  
Falkland Islands  
Montserrat  
Pitcairn, Henderson, Ducie and Oeno Islands  
St Helena, Ascension and Tristan da Cunha  
South Georgia and the South Sandwich Islands  
The Sovereign Base Areas of Akrotiri and Dhekelia in the Island of Cyprus  
Turks and Caicos Islands  
Virgin Islands

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends certain Orders, which relate to the implementation of sanctions measures in the Overseas Territories, and makes specific provision relating to the enforcement of financial sanctions measures.

The Orders being amended contain provisions which impose requirements on certain financial institutions to provide information to the Governor of the relevant territory if they know or suspect that a customer is the subject of an asset freeze for the purposes of the relevant financial sanctions regime, or has committed certain offences under the relevant Order.

The amendments made by this Order extend these requirements, including offences associated with failure to comply, to certain businesses and professions, namely auditors, casinos, dealers in precious metals and stones, external accountants, independent legal professionals, real estate agents, tax advisors, and trust or company service providers.

**Status:**

Point in time view as at 13/03/2019.

**Changes to legislation:**

There are currently no known outstanding effects for the The Sanctions (Overseas Territories) (Amendment of Information Provisions) Order 2018.