
STATUTORY INSTRUMENTS

2023 No. 1364

**The Russia (Sanctions) (EU Exit)
(Amendment) (No. 4) Regulations 2023**

Insertion of regulations 60GAA and 60GAB (trade: exceptions in respect of iron and steel products, relevant processed iron or steel products and metals)

13. After regulation 60GA insert—

“Trade: exception in respect of iron and steel products, relevant processed iron or steel products and metals exported from Russia before the relevant day

60GAA.—(1) The prohibitions specified in paragraphs (2), (3) and (4) do not apply in relation to anything done in relation to relevant products originating in or consigned from Russia where those goods—

- (a) were exported from Russia before the relevant day; and
- (b) are not to be released for free circulation in the United Kingdom or the Isle of Man.

(2) The prohibitions specified in this paragraph are those in—

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

(3) The prohibitions specified in this paragraph are those in—

- (a) regulation 46IB(1) (import of relevant processed iron or steel products);
- (b) regulation 46IC(1) (technical assistance relating to relevant processed iron or steel products);
- (c) regulation 46ID(1) (financial services and funds relating to relevant processed iron or steel products);
- (d) regulation 46IE(1) (brokering services relating to relevant processed iron or steel products).

(4) The prohibitions specified in this paragraph are those in regulation 46IG (import of metals).

(5) For the purposes of paragraph (1)—

- (a) “relevant day” means, in relation to the application of that paragraph to a prohibition specified in paragraph (2), (3) or (4), the date on which that prohibition came into force;
- (b) “relevant products” means the products to which the prohibitions specified in paragraph (2), (3) or (4) apply.

(6) For the purposes of paragraph (1)(a) and regulation 60GAB(1), a thing has been exported from Russia when—

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

(7) Section 3 of the Taxation (Cross-border Trade) Act 2018(1) (obligation to declare goods for a Customs procedure on import) applies for determining whether paragraph (1) (b) applies.

Trade: exception relating to ancillary services relating to acquisition when iron and steel products are in third countries

60GAB.—(1) The prohibitions specified in paragraph (2) do not apply in relation to anything done in relation to iron and steel products originating in Russia where those products were exported from Russia before the relevant day.

- (2) The prohibitions specified in this paragraph are those relating to—
 - (a) regulation 46G(1)(b)(i) (technical assistance relating to iron and steel products);
 - (b) regulation 46H(1)(b)(i) (financial services and funds relating to iron and steel products);
 - (c) regulation 46I (brokering services relating to iron and steel products) in relation to any arrangements described in regulation 46H(1)(b)(i).
- (3) For the purposes of paragraph (1)—
 - (a) “iron and steel products” has the meaning given in regulation 46C;
 - (b) “relevant day” means, in relation to the application of that paragraph to a prohibition specified in paragraph (2), the date on which that prohibition came into force.”.