

## SCHEDULE 2

### Modifications to be made in the extension of the Iran (Sanctions) Regulations 2023 to each British overseas territory listed in Schedule 1

**15.** In regulation 28 (export of restricted goods), at the end insert—

“(3) A person who contravenes a prohibition in paragraph (1) commits an offence, but it is a defence for a person charged with the offence of contravening paragraph (1) to show that the person did not know and had no reasonable cause to suspect that the export was to, or the goods were for use in, Iran (as the case may be).”