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Iran Sanctions

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SUMMARY

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February 2, 2022

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Iran Sanctions

Since the 1979 Islamic revolution in Iran, the United States has imposed economic sanctions to try to change Iran's behavior. U.S. sanctions—primarily "secondary sanctions" on firms that conduct certain transactions with Iran—have adversely affected Iran's economy but have arguably not, to date, altered Iran's core strategic objectives of extending influence throughout the region and developing a large arsenal of ballistic missiles and armed drones.

Many experts credit sanctions with contributing to Iran's decision to enter into a 2015 agreement that put limits on its nuclear program—the Joint Comprehensive Plan of Action (JCPOA). During 2011-2015, U.S. secondary sanctions contributed to the shrinking of Iran's economy as its crude oil exports fell by more than 50% and it could not access its foreign exchange assets held abroad. Upon International Atomic Energy Agency verification that Iran had implemented its JCPOA nuclear commitments, the Obama Administration eased the relevant U.S. economic sanctions, and U.N. and European Union sanctions were lifted as well. The JCPOA did not require the lifting of U.S. sanctions on direct U.S.-Iran trade or those sanctions levied for Iran's support for regional armed factions, its human rights abuses, and its efforts to acquire missile and advanced conventional weapons technology. Those sanctions remained in place. U.N. Security Council Resolution 2231, which endorsed the JCPOA, kept in place, for defined periods of time, a ban on Iran's importation and exportation of arms (until October 18, 2020) and a nonbinding restriction on Iran's development of nuclear-capable ballistic missiles (until October 18, 2023). The sanctions relief enabled Iran's economy to return to growth and allowed Iran to order some new passenger aircraft.

On May 8, 2018, President Trump ended U.S. participation in the JCPOA and reimposed all U.S. sanctions. The reimposed sanctions, and additional sanctions imposed subsequently, were at the core of Trump Administration policy to apply "maximum pressure" on Iran, with the stated purpose of compelling Iran to negotiate a revised JCPOA that takes into account U.S. concerns beyond Iran's nuclear program. The policy caused Iran's economy to fall into recession as its sales of oil declined and Iran was again largely cut off from the international financial system. The Trump Administration also sanctioned several senior Iranian officials as well as figures in regional pro-Iranian factions and militias. For its part, Iran continued to develop its missile capabilities and to provide arms and support to a broad array of armed factions operating throughout the region, while refusing to begin talks with the United States on a more expansive, revised JCPOA. As of mid-2019, Iran began exceeding many of the JCPOA limits on its nuclear program, and in so doing shortening the time experts estimate it would take Iran to acquire enough fissile material for a nuclear weapon. The European Union and other countries have sought, unsuccessfully, to keep the economic benefits of the JCPOA flowing to Iran in order to persuade Iran to remain in the nuclear accord. Since mid-2019, Iran has responded to the increasing sanctions by decreasing its compliance with the nuclear commitments of the JCPOA and by conducting provocations in the Persian Gulf and in Iraq.

Since taking office, President Joseph Biden has sought to implement a stated intent to rejoin the JCPOA, including undertaking talks with Iran and the other JCPOA parties in Vienna, Austria. Those talks are ongoing as of January 2022. Administration officials have acknowledged that a U.S. return to the agreement would entail an easing of the JCPOA-stipulated U.S. economic sanctions. The Biden Administration has not expanded any Iran sanctions authorities, but it has continued to designate Iranian and third-country-based companies that violate the U.S. sanctions laws and executive orders.

See also CRS Report R43333, *Iran Nuclear Agreement and U.S. Exit*, by Paul K. Kerr and Kenneth Katzman; and CRS Report R43311, *Iran: U.S. Economic Sanctions and the Authority to Lift Restrictions*, by Dianne E. Rennack.

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Overview

Sanctions have been a significant component of U.S. Iran policy since Iran's 1979 Islamic Revolution that toppled the Shah of Iran, a U.S. ally, and the late 1979 taking of U.S. diplomats in Iran hostage. In the 1980s and 1990s, U.S. sanctions were intended to try to compel Iran to cease supporting acts of terrorism and to limit Iran's strategic power in the Middle East more generally. After the mid-2000s, U.S. and international sanctions focused largely on trying to persuade Iran to agree to limits to its nuclear program. Still, sanctions have had multiple objectives and sought to address multiple threats from Iran simultaneously.

This report analyzes U.S. and international sanctions against Iran. CRS cannot independently corroborate whether any individual or other entity might be in violation of U.S. or international sanctions against Iran. Some of the laws and orders analyzed in this report require the blocking of U.S.-based property of sanctioned entities. No information has been released from the executive branch indicating the extent, if any, to which any such property is currently blocked.

The sections below are grouped by function, in the chronological order in which these themes have emerged.

Blocked Iranian Property and Assets

Post-JCPOA Status: Iranian Assets Still Frozen, but Some Issues Resolved

U.S. sanctions on Iran were first imposed during the U.S.-Iran hostage crisis of 1979-1981, in the form of executive orders issued by President Jimmy Carter blocking nearly all Iranian assets held in the United States.[1]

U.S.-Iran Claims Tribunal

The Algiers Accords that resolved the U.S.-Iran hostage crisis established a "U.S.-Iran Claims Tribunal" at The Hague that continues to arbitrate government-to-government cases resulting from the 1980 break in relations and freezing of some of Iran's assets. All of the 4,700 private U.S. claims against Iran were resolved in the first 20 years of the Tribunal, resulting in $2.5 billion in awards to U.S. nationals and firms. The major government-to-government cases involve Iranian claims for compensation for hundreds of foreign military sales (FMS) cases that were halted in concert with the rift in U.S.-Iran relations when the Shah's government fell in 1979.

On January 17, 2016 (coincident with JCPOA taking effect), the United States announced it had settled with Iran on additional FMS cases that were frozen when the Shah's government fell. Iran had been depositing its FMS payments into a DOD-managed "Iran FMS Trust Fund," and, after 1990, the Fund had a balance of about $400 million.[2] Under the 2016 settlement, the United States sent Iran the $400 million balance, plus $1.3 billion in accrued interest (paid from the Department of the Treasury's Judgment Fund.) In order not to violate U.S. regulations barring

[1] The Orders included E.O. 12170 of November 14, 1979, blocking all Iranian government property in the United States, and E.O 12205 (April 7, 1980) and E.O. 12211 (April 17, 1980) banning virtually all U.S. trade with Iran. The latter two orders were issued just prior to the failed April 24-25, 1980, U.S. effort to rescue the U.S. Embassy hostages held by Iran. President Jimmy Carter also broke diplomatic relations with Iran on April 7, 1980. The trade-related orders (12205 and 12211) were revoked by Executive Order 12282 of January 19, 1981, following the "Algiers Accords" (hereinafter, "Accords") that resolved the U.S.-Iran hostage crisis.

[2] In 1990, $200 million was paid from the Trust Fund to Iran to settle some FMS cases. In 1991, the United States paid $278 million from the separate Treasury Department Judgment Fund to settle some additional FMS cases.

direct U.S. dollar transfers to Iranian banks, the funds were remitted to Iran in foreign hard currency from the central banks of the Netherlands and of Switzerland. Some claims involving the FMS program with Iran remain under arbitration.

Other Iranian Assets Frozen

Iranian assets in the United States remain blocked under several provisions, including Executive Order (E.O.) 13599 of February 2010.

- U.S. officials consider about $1.9 billion in Iranian Central Bank assets that were held in a Citibank account in New York as subject to being blocked. The account was in the name of Clearstream, a Luxembourg-based securities firm. In 2013, Clearstream transferred $1.67 billion to its accounts in Luxembourg. In 2019, Luxembourg courts ruled that the funds were outside U.S. jurisdiction and could not be transferred back to U.S.-based banks and subjected to blockage.
- About $50 million of Iran's assets frozen in the United States consists of Iranian diplomatic property and accounts, including the former Iranian embassy in Washington, DC, and 10 other properties in several states, and related accounts.[3]
- Among other frozen Iranian assets are real estate holdings of the Assa Company, a UK-chartered entity, which allegedly was maintaining the interests of Iran's Bank Melli in properties in New York City, Texas, California, Virginia, and Maryland. An Iranian entity, the Alavi Foundation, is an investor in the properties, which the U.S. Attorney for the Southern District of New York blocked in 2009. In June 2017, the United States won legal control over the New York office building. The Department of the Treasury report avoids valuing real estate holdings.

Use of Iranian Assets to Compensate U.S. Victims of Iranian Terrorism[4]

Nearly $50 billion in court awards have been made to victims of Iranian terrorism. Recipients include the families of the 241 U.S. soldiers killed in the October 23, 1983, bombing of the U.S. Marine barracks in Beirut. U.S. funds equivalent to the $400 million balance in the DOD account (see above) have been used to pay a small portion of these judgments. The Algiers Accords precluded compensation for the 52 U.S. diplomats held hostage by Iran from November 1979 until January 1981, but the FY2016 Consolidated Appropriation (Section 404 of P.L. 114-113) set up a mechanism for paying damages to the U.S. embassy hostages using settlements paid by various banks for concealing Iran-related transactions and proceeds from other Iranian frozen assets, including those assets discussed above.

Other past financial disputes include the errant U.S. shoot-down on July 3, 1988, of an Iranian Airbus passenger jet (Iran Air flight 655), for which the United States paid Iran $61.8 million in compensation ($300,000 per wage-earning victim, $150,000 per non-wage earner) for the 248

[3] http://www.treasury.gov/resource-center/sanctions/Documents/tar2010.pdf.

[4] For details on these issues, see CRS In Focus IF10341, *Justice for United States Victims of State Sponsored Terrorism Act: Eligibility and Funding*, by Jennifer K. Elsea; CRS Report RL31258, *Suits Against Terrorist States by Victims of Terrorism*, by Jennifer K. Elsea; CRS Legal Sidebar LSB10104, *It Belongs in a Museum: Sovereign Immunity Shields Iranian Antiquities Even When It Does Not Protect Iran*, by Stephen P. Mulligan; and CRS Legal Sidebar LSB10140, *Iran's Central Bank Asks Supreme Court to Consider Whether the Bank's Assets Abroad are Immune from Attachment to Satisfy Terror Judgments*, by Jennifer K. Elsea.

Iranians killed. State Department officials told CRS in November 2012 that the United States later arranged to provide a substitute used aircraft to Iran in lieu of paying Iran for the Airbus.

Executive Order 13599 Impounding Iran-Owned Assets

E.O. 13599 (February 5, 2012) blocks U.S.-based assets of entities determined to be "owned or controlled by the Iranian government," including Iran's Central Bank. The order was issued to implement Section 1245 of the FY2012 National Defense Authorization Act (P.L. 112-81) that imposed secondary U.S. sanctions on Iran's Central Bank. The order goes beyond the regulations issued pursuant to the 1995 imposition of the U.S. trade ban with Iran, in which U.S. banks are required to refuse—but not impound funds from—such transactions. Numerous designations have been made under E.O. 13599, including the June 4, 2013, naming of 38 entities that are components of an Iranian entity called the "Execution of Imam Khomeini's Order" (EIKO).[5] The Department of the Treasury characterizes EIKO as controlling "massive off-the-books investments."

Implementation of the JCPOA. Many 13599-designated entities (in JCPOA "Attachment 3") were "delisted" from U.S. secondary sanctions (no longer considered "Specially Designated Nationals," SDNs) in 2016 and instead referred to as "designees blocked solely pursuant to E.O 13599"—a characterization that permitted foreign entities to conduct transactions with the listed entities but bars U.S. persons from such transactions.

In concert with the U.S. withdrawal from the JCPOA in 2018, virtually all of the 13599-designated entities were relisted as SDNs on November 5, 2018.[6] Among those entities "relisted" were the Atomic Energy Organization of Iran (AEOI), and 23 of its subsidiaries. However, the Trump Administration did not initially relist these entities as Specially Designated Nationals (SDN's) subject to secondary sanctions under E.O. 13382, in order to facilitate continued international work with Iran's permitted civilian nuclear program.[7] The subsequent ending of most sanctions waivers for nuclear technical assistance to Iran (2019-2020) prohibited almost all work with AEOI entities.

Sanctions for Iran's Support for Armed Factions

In 1984, the United States began imposing sanctions for Iran's support for groups conducting acts of terrorism. The Secretary of State designated Iran a "state sponsor of terrorism" on January 23, 1984, following the October 23, 1983, bombing of the U.S. Marine barracks in Lebanon by elements that later established Lebanese Hezbollah. The designation triggers substantial sanctions. None of the laws or executive orders in this section were waived or revoked to implement the JCPOA, and no entities discussed in this section were "delisted" from sanctions.

Sanctions Triggered by Terrorism List Designation

The U.S. naming of Iran as a "state sponsor of terrorism"—commonly referred to as Iran's inclusion on the U.S. "terrorism list"—triggers several sanctions. The designation was made under the authority of Section 6(j) of the Export Administration Act of 1979 (P.L. 96-72, as

[5] Department of Treasury. *Treasury Targets Assets of Iranian Leadership*. June 4, 2013.

[6] For entities designated under E.O. 13599, see https://www.treasury.gov/ofac/downloads/13599/13599list.pdf.

[7] U.S. diplomatic "non-paper" provided to CRS.

amended), sanctioning countries determined to have provided repeated support for acts of international terrorism. The sanctions triggered by the designation are as follows:

- *Restrictions on sales of U.S. dual use items*. The Export Administration Act, as superseded by the Export Control Reform Act of 2018 (in P.L. 115-232), requires a presumption of denial of any license applications to sell dual use items to Iran. Enforcement is through Export Administration Regulations (EARs) administered by the Bureau of Industry and Security (BIS) of the Commerce Department.
- *Ban on direct U.S. financial assistance and arms sales to Iran*. Section 620A of the Foreign Assistance Act, FAA (P.L. 87-95) and Section 40 of the Arms Export Control Act (P.L. 95-92, as amended) bar U.S. foreign assistance (U.S. government loans, credits, credit guarantees, and Ex-Im Bank loan guarantees) to terrorism list countries. Successive foreign aid appropriations laws since the late 1980s have banned direct assistance to Iran, with no waiver provisions. Under the FY2012 foreign operations appropriation (Section 7041(c)(2) of P.L. 112-74), the Ex-Im Bank cannot finance any entity sanctioned under the Iran Sanctions Act.
- *Requirement to oppose multilateral lending*. U.S. officials are required to use the country's "voice and vote" to oppose multilateral lending to any terrorism list country by Section 1621 of the International Financial Institutions Act (P.L. 95-118, as amended [added by Section 327 of the Anti-Terrorism and Effective Death Penalty Act of 1996 (P.L. 104-132)]). The law provides waiver authority, for example, to support an international loan in humanitarian circumstances.
- *Withholding of U.S. foreign assistance to countries that assist or sell arms to terrorism list countries*. Under Sections 620G and 620H of the Foreign Assistance Act (FAA), as added by Sections 325 and 326 of the Anti-Terrorism and Effective Death Penalty Act of 1996 (P.L. 104-132), the President is required to withhold foreign aid from any country that aids or sells arms to a terrorism list country. Waiver authority is provided. Section 321 of P.L. 104-132 makes it a crime for a U.S. person to conduct transactions with terrorism list governments.
- *Withholding of U.S. Aid to Organizations That Assist Iran*. Section 307 of the FAA (added in 1985) names Iran as unable to benefit from U.S. contributions to international organizations, and requires proportionate cuts if these institutions work in Iran. For example, if an international organization spends 3% of its budget for programs in Iran, then the United States is required to withhold 3% of its contribution to that international organization. No waiver option is provided.

Requirements for Removal from Terrorism List

Terminating the sanctions triggered by Iran's terrorism list designation would require Iran's removal from the terrorism list. The Arms Export Control Act defines two different requirements for a President to remove a country from the list, depending on whether the country's regime has changed.

If the country's regime has changed: the President can remove a country from the list immediately by certifying that regime change in a report to Congress.

If the country's regime has not changed: the President must report to Congress 45 days in advance of the effective date of removal. The President must certify that (1) the country has not supported international terrorism within the preceding six months, and (2) the country has provided assurances it will not do so in the future. In this latter circumstance, Congress has the opportunity to block the removal by enacting a joint resolution to that effect. The President has the option of vetoing the joint resolution; blocking the removal then requires a veto override.

Exception for U.S. Humanitarian Aid

The terrorism list designation, as well as virtually all other U.S. sanctions laws, do not bar U.S. humanitarian aid to Iran. The United States donated $125,000, through relief agencies, to help victims of two earthquakes in Iran in 1997; $350,000 worth of aid to the victims of a June 2002, earthquake; and $5.7 million in assistance for victims of the December 2003 earthquake in Bam, Iran. The U.S. military flew 68,000 kilograms of supplies to Bam. The Trump Administration offered Iran assistance, via the World Health Organization, to help it battle the COVID-19 outbreak in early 2020, but Iran refused the aid.

Sanctions on States "Not Cooperating" Against Terrorism

Section 40A to the Arms Export Control Act (added by Section 330 of the Anti-Terrorism and Effective Death Penalty Act [P.L. 104-132] in 1996) prohibits the sale or licensing of U.S. defense articles and services to any country designated (by each May 15) as "not cooperating fully with U.S. anti-terrorism efforts." The President can waive the provision upon determining that a defense sale is "important to the national interests" of the United States. Every year since enactment in 1996, Iran has been designated as a country that is "not fully cooperating" with U.S. antiterrorism efforts. However, the provision is largely redundant with other laws.

Executive Order 13224 Sanctioning Terrorism-Supporting Entities

E.O. 13324 (September 23, 2001)[8] mandates the freezing of the U.S.-based assets of, and a ban on U.S. transactions with, entities determined by the Administration to be supporting international terrorism. E.O. 13224, issued after the September 11, 2001, attacks on the United States, targeted Al Qaeda, but it has subsequently been used to sanction Iran. On September 10, 2019, the Trump Administration amended E.O. 13224 to authorize barring from the U.S. financial system any foreign bank determined to have "conducted or facilitated any significant transaction" with any person or entity designated under the order.[9]

Implementation of Executive Order 13224

Successive Administrations have used the order to sanction Iran-related entities, including members of Iran-allied organizations that finance or facilitate Iran's regional interventions. The Trump Administration has used the order to sanction Iranian economic entities that furnish funds for the Islamic Revolutionary Guard Corps (IRGC) and its regional activities. In part because of the inter-agency process required to conclude that an entity is no longer involved in terrorism, no entities designated under E.O. 13224 were delisted to implement the JCPOA. The Iran-related entities designated under the order are shown in the tables later in the report.

CAATSA Application to the Islamic Revolutionary Guard Corps (IRGC)

Section 105 of the Countering America's Adversaries through Sanctions Act (CAATSA, P.L. 115-44, August 2, 2017), mandated the imposition of E.O. 13324 penalties on the IRGC and its officials, agents, and affiliates by October 30, 2017. The Department of the Treasury designated the IRGC under E.O. 13224 on October 13, 2017.

[8] The Order was issued under the authority of the IEEPA, the National Emergencies Act, the U.N. Participation Act of 1945, and Section 301 of the U.S. Code.

[9] For text of the amendments to the Order, see https://www.whitehouse.gov/presidential-actions/executive-order-modernizing-sanctions-combat-terrorism/.

Foreign Terrorist Organization (FTO) Designations

The State Department has authority under Section 219 of the Immigration and Nationality Act (8.U.S.C. 1189) to designate an entity as a Foreign Terrorist Organization (FTO). The designation carries penalties similar to those of E.O. 13224, but also subjects any U.S. person (or person under U.S. jurisdiction) who "knowingly provides material support or resources to an FTO, or attempts or conspires to do so" to "fine or up to 20 years in prison." A bank that commits such a violation is subject to fines.

Implementation: The following organizations have been designated as FTOs for acts of terrorism on behalf of or supported by Iran:

- **Islamic Revolutionary Guard Corps (IRGC).** Designated April 8, 2019. On April 22, 2019, the State Department issued guidelines for implementing the designation, indicating that the United States would not penalize routine diplomatic or humanitarian-related dealings with the IRGC by U.S. partner countries or nongovernmental entities.[10]
- **Lebanese Hezbollah**.
- **Iraqi Militias, including Kata'ib Hezbollah (**KAH**) and Asa'ib Ahl Al Haq (**AAH)
- **Hamas**. Sunni, Islamist Palestinian organization that essentially controls the Gaza Strip.
- **Palestine Islamic Jihad**. Small Sunni Islamist Palestinian militant group.
- **Non-Islamist Palestinian Groups: Al Aqsa Martyr's Brigade, and Popular Front for the Liberation of Palestine-General Command** (PFLP-GC).
- **Al Ashtar Brigades**. Bahrain militant opposition group.

Another group, **Ansarallah (Houthis**) is an Iran- backed insurgent movement in Yemen. It was designated as an FTO on January 10, 2021, but the designation as FTO was revoked by Biden Administration on February 16, 2021. For more information on Yemen terrorism designations, see CRS Insight IN11585, *Yemen: Recent Terrorism Designations*, coordinated by Jeremy M. Sharp.

Other Sanctions on Iran's Support for Regional Armed Factions

Some sanctions have been imposed to try to curtail Iran's destabilizing influence in the region.

Executive Order 13438 on Threats to Iraq's Stability

- The July 7, 2007, order blocks U.S.-based property of persons determined to "have committed, or pose a significant risk of committing" acts of violence that threaten the peace and stability of Iraq or that undermine efforts to promote economic reconstruction or political reform in Iraq. Persons sanctioned, to date, include IRGC-Qods Force officers, Iraqi Shiite militia-linked figures, and other entities, some of whom play prominent roles in Iraq's parliament and politics.

[10] "Exclusive: U.S. Carves out Exceptions for Foreigners Dealing with Revolutionary Guards." *Reuters*, April 21, 2019. See CRS Insight IN11093, *Iran's Revolutionary Guard Named a Terrorist Organization*, by Kenneth Katzman.

Executive Order 13572 on Repression of the Syrian People.

- The April 29, 2011, order blocks the U.S.-based property of persons determined to be responsible for repression of the Syrian people. The IRGC-Qods Force (IRGC-QF), IRGC-QF commanders, and others are sanctioned under this order.

Hezbollah-Specific Financial Sanctions

- The Hizballah International Financing Prevention Act (P.L. 114-102) and Hizballah International Financing Prevention Amendments Act of 2018 (P.L. 115-272). The latter Act was signed on October 23, 2018, the 25th anniversary of the Marine barracks bombing in Beirut. The original law, modeled on the 2010 Comprehensive Iran Sanctions, Accountability, and Divestment Act (CISADA, see below), excludes from the U.S. financial system any bank that conducts transactions with Hezbollah or its affiliates. The 2018 amendment also authorizes the blocking of U.S.-based property of and U.S. transactions with any "agency or instrumentality of a foreign state" that conducts joint operations with or provides financing or arms to Lebanese Hezbollah—an apparent reference to Iran.

Ban on U.S. Trade and Investment with Iran

In 1995, the Clinton Administration issued E.O. 12959 (May 6, 1995) banning U.S. trade with and investment in Iran.[11] It superseded and broadened E.O. 12957, which was issued two months earlier (March 15, 1995), barring U.S. investment in Iran's energy sector. The March 1995 order accompanied President Clinton's declaration of a "state of emergency" with respect to Iran. E.O 13059 (August 19, 1997) added a prohibition on U.S. companies' knowingly exporting goods to a third country for incorporation into products destined for Iran. Each March since 1995, the Administration has renewed the "state of emergency."

Section 103 of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (CISADA, P.L. 111-195) codified the trade ban and reinstated the full ban on imports that had earlier been relaxed by April 2000 regulations. That relaxation allowed importation into the United States of Iranian nuts, fruit products (such as pomegranate juice), carpets, and caviar.[12]

Section 101 of the Iran Freedom Support Act (P.L. 109-293) codified the ban on U.S. investment in Iran, but gave the President authority to terminate this sanction with notification to Congress.

JCPOA-Related Easing and Subsequent Reversal. In accordance with the JCPOA, the ban on U.S. importation of the Iranian luxury goods (carpets, caviar, nuts, etc.) was again relaxed, but general U.S.-Iran trade remained prohibited. Non-sanctioned Iranian airlines were permitted to buy U.S. commercial aircraft.[13] The Trump Administration restored the ban on importation of Iranian carpets and other luxury goods, effective August 6, 2018.

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[11] The executive order was issued not only under the authority of International Emergency Economic Powers Act (IEEPA, 50 U.S.C. 1701 et seq. (IEEPA) but also the National Emergencies Act (50 U.S.C. 1601 et seq.; §505 of the International Security and Development Cooperation Act of 1985 (22 U.S.C. 2349aa-9) and §301 of Title 3, *United States Code*. IEEPA gives the President wide powers to regulate commerce with a foreign country when a "state of emergency" is declared in relations with that country, and to alter regulations to license transactions with Iran—regulations enumerated in Section 560 of the Code of Federal Regulations (Iranian Transactions Regulations, ITRs).

[12] Imports were mainly of artwork for exhibitions around the United States, which are counted as imports even though the works return to Iran after the exhibitions conclude.

[13] The text of the guidance is at https://www.treasury.gov/resource-center/sanctions/Programs/Documents/implement_guide_jcpoa.pdf.

What U.S.-Iran Trade Is Allowed or Prohibited?

The following provisions apply to the U.S. trade ban on Iran as specified in regulations (Iran Transaction Regulations, ITRs) pursuant to the orders and laws discussed above. The regulations are administered by the Department of the Treasury's Office of Foreign Assets Control (OFAC).

- *Energy Transactions*. U.S. energy-related transactions with Iran are banned. The 1995 trade ban (E.O. 12959) expanded a 1987 ban on imports from Iran that was imposed by E.O. 12613 of October 29, 1987, which was authorized by Section 505 of the International Security and Development Cooperation Act of 1985 (22 U.S.C. 2349aa-9). The 1987 order barred the importation of Iranian oil into the United States but did not ban the trading of Iranian oil overseas. The 1995 ban prohibited that overseas trading activity explicitly, but provided for U.S. companies to apply for licenses to conduct "swaps" of Caspian Sea oil with Iran. These swaps have been prohibited in practice, including the denial of a Mobil Corporation application to do so in April 1999. *The regulations do not ban the importation, from foreign refiners, of gasoline or other energy products in which Iranian oil is mixed with oil from other producers, because such refined oil is considered to be a product of the country where it is refined.*
- *Transshipment and Brokering*. The regulations prohibit U.S. transshipment of prohibited goods across Iran, and any activities by U.S. persons to broker commercial transactions involving Iran.
- *Shipping Insurance*. Iran requires shipping insurance in order to transport its exports. A pool of 13 major insurance organizations, called the International Group of P & I (Property and Indemnity) Clubs, dominates the shipping insurance industry and is based in New York. The U.S. location of this pool renders it subject to the U.S. trade ban, but waivers of Sections 212 and 213 of the Iran Threat Reduction and Syria Human Rights Act (ITRSHRA) were issued to enable numerous insurers to give Iranian ships insurance during U.S. implementation of the JCPOA.[14] This waiver ended on August 6, 2018.
- *Civilian Airline Sales*. Regulations have always permitted the licensing of goods related to the safe operation of civilian aircraft for sale to Iran, and spare parts sales have been licensed periodically. However, from June 2011 until JCPOA implementation in 2016, Iran's largest state-owned airline, Iran Air, as well as other Iranian airlines were sanctioned under E.O. 13382 and E.O. 13224, rendering sales of spare parts impermissible. In accordance with the JCPOA, the United States relaxed restrictions to allow for the sale to Iran of finished commercial aircraft, including to Iran Air, which was "delisted" from sanctions.[15] A March 2016 general license was issued to permit those sales. Preexisting licensing restrictions went back into effect on August 6, 2018. Sales of some

[14] Shipping insurers granted the waiver included Assuranceforeningen Skuld, Skuld Mutual Protection and Indemnity Association, Ltd. (Bermuda), Gard P and I Ltd. (Bermuda), Assuranceforeningen Gard, the Britannia Steam Ship Insurance Association Limited, The North of England Protecting and Indemnity Association Ltd., the Shipowners' Mutual Protection and Indemnity Association (Luxembourg), the Standard Club Ltd., the Standard Club Europe Ltd., The Standard Club Asia, the Steamship Mutual Underwriting Association Ltd. (Bermuda), the Swedish Club, United Kingdom Mutual Steam Ship Assurance Association Ltd. (Bermuda), United Kingdom Mutual Steam Ship Association Ltd. (Europe), and the West of England Ship Owners Mutual Insurance Association (Luxembourg).

[15] "Exclusive: Boeing Says Gets U.S. License to Sell Spare Parts to Iran," *Reuters*, April 4, 2014.

aircraft spare parts ("dual use items") to Iran also require a waiver of the relevant provision of the Iran-Iraq Arms Non-Proliferation Act, discussed below.

- *Personal Communications, Remittances, and Publishing*. The ITRs permit personal communications (phone calls, emails) between the United States and Iran, personal remittances to Iran, and Americans to engage in publishing activities with entities in Iran.
- *Information Technology Equipment.* CISADA exempts from the U.S. ban on exports to Iran information technology to support personal communications among the Iranian people and goods for supporting democracy in Iran. In May 2013, OFAC issued a general license for the exportation to Iran of goods (such as cell phones) and services, on a fee basis, that enhance the ability of the Iranian people to access communication technology.
- *Food and Medical Exports.* Since April 1999, regulations have permitted U.S. sales to Iran of food and medical products (humanitarian items). In October 2012, OFAC permitted the sale to Iran of specified medical products, such as scalpels, prosthetics, canes, burn dressings, and other products, that could be sold to Iran under "general license" (no specific license required). This list of general license items was expanded in 2013 and 2016 to include more sophisticated medical diagnostic machines and other medical equipment. Special licenses for exports of medical products not on the general license list are routinely expedited for sale to Iran, according to OFAC. The regulations have a specific definition of "food" that can be sold to Iran (excludes alcohol, cigarettes, gum, or fertilizer).
- *Humanitarian and Related Services*. Donations by U.S. residents directly to Iranians (such as packages of food, toys, clothes, etc.) are permitted, but U.S. relief organizations have been subject to OFAC licensing restrictions in order to operate in Iran. On September 10, 2013, General License E was issued that allows relief organizations to conduct activities (up to a value of $500,000 in one year) without a specific licensing requirement, including (1) providing Iran services for health projects, disaster relief, wildlife conservation; (2) conducting human rights projects there; or (3) undertaking activities related to sports matches and events. The policy allows importation from Iran of services related to sporting activities, including sponsorship of players, coaching, referees, and training. In the cases of earthquakes in Iran in 2003 and the 2012, OFAC has issued blanket temporary general licensing for relief work in Iran.
- *Payment Methods, Trade Financing, and Financing Guarantees*. U.S. importers are allowed to pay Iranian exporters for approved imports, but the payment cannot go directly to Iranian banks, and must instead pass through third-country banks. Regulations provide that transactions that are *incidental* to an approved transaction are allowed, meaning that financing ("letter of credit") for approved transactions are normally approved (as long as there is no direct transfer with an Iranian bank).[16] Title IX of the Trade Sanctions Reform and Export Enhancement Act of 2000 (P.L. 106-387) bans the use of official credit guarantees (such as the Ex-Im Bank) for food and medical sales to Iran and other countries on the U.S. terrorism list, except Cuba, although allowing for a presidential waiver to permit

[16] Text of 31 C.F.R. 598.405: Transactions incidental to a licensed transaction. Any transaction ordinarily incident to a licensed transaction and necessary to give effect to the licensed transaction is also authorized by the license.

such credit guarantees. The Ex-Im Bank is prohibited from guaranteeing any loans to Iran because of Iran's presence on the terrorism list.

Application to Foreign Subsidiaries of U.S. Firms

U.S. regulations do not ban foreign subsidiaries of U.S. firms from dealing with Iran, as long as the subsidiary is not "controlled" by the parent company. Most foreign subsidiaries are legally considered foreign persons subject to the laws of the country in which the subsidiaries are incorporated. Section 218 of the Iran Threat Reduction and Syrian Human Rights Act (ITRSHRA, P.L. 112-158) holds "controlled" foreign subsidiaries of U.S. companies to the same standards as U.S. parent firms, defining a controlled subsidiary as (1) one that is more than 50% owned by the U.S. parent; (2) one in which the parent firm holds a majority on the Board of Directors of the subsidiary; or (3) one in which the parent firm directs the operations of the subsidiary. There is no waiver provision. The President has authority under IEEPA to license transactions with Iran, the ITRSHRA notwithstanding.

During the U.S. implementation of the JCPOA, the United States licensed "controlled" foreign subsidiaries to conduct transactions with Iran through "General License H: Authorizing Certain Transactions Relating to Foreign Entities Owned or Controlled by a United States Person."[17] The Trump Administration revoked General License H and restored the pre-JCPOA licensing policy ("Statement of Licensing Policy," SLP) on November 6, 2018.

Trade Ban Easing and Termination

Termination: Section 401 of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (CISADA, P.L. 111-195) provides for the President to terminate the trade ban if the Administration certifies to Congress that Iran no longer satisfies the requirements to be designated as a state sponsor of terrorism and that Iran has ceased pursuing and has dismantled its nuclear, biological, and chemical weapons and ballistic missiles and related launch technology. The trade ban provision in CISADA could be repealed by congressional action.

Waiver Authority: Section 103(b)(vi) of CISADA allows the President to license exports to Iran if he determines that doing so is in the national interest of the United States. There is no similar provision in CISADA to ease the ban on U.S. imports from Iran.

Sanctions on Iran's Energy Sector[18]

In 1996, Congress and the executive branch began to pressure Iran's energy sector economically through secondary sanctions, with the stated aim of denying Iran the financial resources to support terrorist organizations and to further its nuclear and weapons of mass destruction (WMD) programs. Iran's oil sector is as old as the petroleum industry itself (early 20th century), and Iran's onshore oil fields are in need of substantial investment.[19] Since 2011, Iran has been reducing its dependence on oil and gas revenues, to the point where Iran's 2020-2021 budget assumed minimal revenue from oil sales.[20]

[17] The text of General License H can be found at Treasury Department: Archive of Revoked and Expired General Licenses. https://www.treasury.gov/resource-center/sanctions/Pages/general_license_archive.aspx#iran.

[18] The *Federal Register* (Volume 77, Number 219) "Policy Guidance" defines what products and chemicals constitute "petroleum," "petroleum products," and "petrochemical products" that are used in the laws and executive orders discussed throughout the report. See http://www.gpo.gov/fdsys/pkg/FR-2012-11-13/pdf/2012-27642.pdf.

[19] Basic data on Iran's energy sector, including reserves, exports, pipeline projects, and related issues can be found in Energy Information Agency. *Background Reference: Iran*.

[20] "Iran outlines budget to resist U.S. sanctions as oil exports plunge." *Reuters*, December 7, 2019.

No U.S. sanction requires any country or person to actually seize, intercept, inspect on the high seas, or impound any Iranian ship suspected of carrying oil or other cargo that is subject to sanctions. However, the Trump Administration used various terrorism-related provisions to sanction some Iranian oil shipments and persons involved in shipping Iranian oil, arguing that the shipments were organized by and for the benefit of Iran's Islamic Revolutionary Guard Corps (IRGC). On September 4, 2019, the OFAC updated its sanctions guidance to state that "bunkering services" (port operational support) for Iranian oil shipments could subject firms and individuals to U.S. sanctions.

The Iran Sanctions Act

This section includes sanctions triggers under the act that were added by subsequent laws.

The Iran Sanctions Act (ISA) has been a pivotal component of U.S. sanctions against Iran's energy sector. Since its enactment in 1996, ISA's provisions have been expanded and extended to other Iranian industries. ISA sought to thwart Iran's 1995 opening of the sector to foreign investment in late 1995 through a "buy-back" program in which foreign firms gradually recoup their investments as oil and gas is produced. It was first enacted as the Iran and Libya Sanctions Act (ILSA, P.L. 104-172, signed on August 5, 1996) but was later retitled the Iran Sanctions Act after it terminated with respect to Libya in 2006. ISA was the first major "extra-territorial sanction" on Iran—a sanction that authorizes U.S. penalties against third country firms. ISA does not sanction purchasing crude oil from Iran.

Key Sanctions "Triggers" under ISA

ISA consists of a number of "triggers"—transactions with Iran that would be considered violations of ISA and could cause a firm or entity to be sanctioned under ISA's provisions. All triggers that were waived during JCPOA implementation were reinstated in 2018.

Trigger 1 (Original Trigger): "Investment" To Develop Iran's Oil and Gas Fields

The core trigger of ISA at enactment was a requirement that the President sanction companies (entities, persons) that make an "investment" of more than $20 million in one year in Iran's energy sector.[21] As amended by CISADA (P.L. 111-195) and P.L. 107-24, the definition of sanctionable activity under ISA includes construction of pipelines to or through Iran, as well as contracts to lead the construction, upgrading, or expansions of energy projects; sales of energy-related equipment to Iran (if such sales are structured as investments or ongoing profit-earning ventures); equity and royalty arrangements and any contract that includes "responsibility for the development of petroleum resources" of Iran; and additions to existing investment. CISADA also clarified that the definition of energy sector includes liquefied natural gas (LNG), oil or LNG tankers, and products related to pipelines that transport oil or LNG.

Trigger 2: Sales of WMD and Related Technologies, Advanced Conventional Weaponry, and Participation in Uranium Mining Ventures

The Iran Freedom Support Act (P.L. 109-293, September 30, 2006) added *Section 5(b)(1)* of ISA, subjecting to ISA sanctions firms or persons determined to have sold to Iran (1) "chemical,

[21] Under §4(d) of the original act, for Iran, the threshold dropped to $20 million, from $40 million, one year after enactment, when U.S. allies did not join a multilateral sanctions regime against Iran. P.L. 111-195 set the threshold investment level at $20 million.

biological, or nuclear weapons or related technologies" or (2) "destabilizing numbers and types" of advanced conventional weapons. Sanctions can be applied if the exporter knew (or had cause to know) that the end-user of the item was Iran. The definitions do not specifically include ballistic or cruise missiles, but those weapons could be considered "related technologies."

The Iran Threat Reduction and Syria Human Rights Act (ITRSHRA, P.L. 112-158, signed August 10, 2012) created *Section 5(b)(2)* of ISA subjecting to sanctions entities determined by the Administration to participate in a joint venture with Iran relating to the mining, production, or transportation of uranium.

Implementation: This provision of ISA was not waived under the JCPOA. No ISA sanctions have been imposed on any entities under this provision.

Trigger 3: Sales of Gasoline to Iran

Section 102(a) of CISADA (mentioned above) amended Section 5 of ISA to sanction Iran's importation of gasoline. Its enactment followed legislation, such as P.L. 111-85, that prohibited the use of U.S. funds to fill the Strategic Petroleum Reserve with products from firms that sell gasoline to Iran; and P.L. 111-117 that denied Ex-Im Bank credits to any firm that sold gasoline or related equipment to Iran. The section sanctions

- Sales to Iran of over $1 million worth in a single transaction (or $5 million in multiple transactions in a one-year period) of gasoline and related aviation and other fuels. (Fuel oil, a petroleum by-product, was not defined as sanctionable.)
- Sales to Iran of equipment or services (same dollar threshold as above) that would help Iran make or import gasoline. Examples include equipment and services for Iran's oil refineries or port operations.

Trigger 4: Provision of Equipment for Oil, Gas, and Petrochemicals Production

Section 201 of the Iran Threat Reduction and Syria Human Rights Act of 2012 (ITRSHA, P.L. 112-158, August 10, 2012) codified an E.O., 13590 (November 21, 2011), by adding Section 5(a)(5 and 6) to ISA sanctioning firms that

- Provide to Iran $1 million or more in a single transaction (or a total of $5 million in multiple transactions in a one-year period) worth of goods or services that Iran could use to maintain or enhance its oil and gas sector. This subjects to sanctions, for example, transactions with Iran by global oil services firms and the sale to Iran of energy industry equipment such as drills, pumps, vacuums, and oil rights.
- provide to Iran $250,000 in a single transaction (or $1 million in multiple transactions in a one-year period) worth of goods or services that Iran could use to maintain or expand its production of petrochemical products.[22]

Trigger 5: Transporting Iranian Crude Oil

Section 201 of the ITRSHRA amends ISA by sanctioning entities the Administration determines

- own a vessel that was used to transport Iranian crude oil. The section also *authorizes but does not require* the President to prohibit a ship from putting to

[22] A definition of chemicals and products considered "petrochemical products" is found in a Policy Guidance statement. See *Federal Register*, November 13, 2012, http://www.gpo.gov/fdsys/pkg/FR-2012-11-13/pdf/2012-27642.pdf.

port in the United States for two years, if it is owned by a person sanctioned under this provision *(adds Section 5[a][7] to ISA).* This sanction does not apply to transportation of oil to countries that have received exemptions under Section 1245 of P.L. 112-81 (discussed below).

- participated in a joint oil and gas development venture with Iran, outside Iran, if that venture was established after January 1, 2002. The effective date exempts energy ventures in the Caspian Sea, such as the Shah Deniz oil field *(adds Section 5[a][4] to ISA).*

Iran Threat Reduction and Syria Human Rights Act (ITRSHRA): ISA sanctions on shipping insurance, Iranian bonds, and dealings with the IRGC

Separate provisions of the ITRSHR Act—*which do not amend ISA*—require the application of ISA menu sanctions (five out of the 12 sanctions on the ISA menu) on any entity that

- provides insurance or reinsurance for the National Iranian Oil Company (NIOC) or the National Iranian Tanker Company (NITC) (Section 212).
- purchases or facilitates the issuance of sovereign debt of the government of Iran, including Iranian government bonds (Section 213).
- assists or engages in a significant transaction with the IRGC or any of its sanctioned entities or affiliates. (Section 302). *This section was not waived to implement the JCPOA.*

Section 312 of ITRSHRA required an Administration determination, within 45 days of enactment (by September 24, 2012) whether NIOC and NITC are IRGC agents or affiliates. The determination would subject financial transactions with NIOC and NITC to CISADA sanctions (see below).

Implementation. In 2012, the Department of the Treasury determined that NIOC and NITC are affiliates of the IRGC, and it designated NIOC as a proliferation entity under E.O. 13382. The designations triggered, in accordance with Section 104 of CISADA, a ban on any foreign bank determined to have dealt directly with NIOC (or NIOC bank account) from opening or maintaining a U.S.-based account. (NIOC and NITC were delisted under the JCPOA, but they were "relisted" on November 5, 2018.)

Executive Order 13622/13846: Sanctions on the Purchase of Iranian Crude Oil and Petrochemical Products, and Dealings in Iranian Bank Notes

Status: 13622 (July 30, 2012) revoked (by E.O. 13716, January 2016) but was put back into effect by E.O. 13846 of August 6, 2018

E.O. 13622 (July 30, 2012) imposed specified sanctions on the ISA sanctions menu, and bars banks from the U.S. financial system, for the following activities:

- the purchase of oil, other petroleum, or petrochemical products from Iran.[23]
- transactions with the National Iranian Oil Company (NIOC) or Naftiran Intertrade Company (NICO).

[23] A definition of what chemicals and products are considered "petroleum products" for the purposes of the order are in the policy guidance issued November 13, 2012, http://www.gpo.gov/fdsys/pkg/FR-2012-11-13/pdf/2012-27642.pdf.

E.O. 13622 also blocked U.S.-based property of entities determined to have

- assisted or provided goods or services to NIOC, NICO, or the Central Bank of Iran.
- assisted the government of Iran in the purchase of U.S. bank notes or precious metals, precious stones, or jewels. (The provision for precious stones or jewels was added to this order by E.O. 16345 below.)

E.O. 13622 sanctions did not apply if the parent country of the entity had an active importation exception under Section 1245 of P.L. 112-81, discussed below. An exception also is provided for preexisting projects that bring gas from Azerbaijan to Europe and Turkey.

ISA Sanctions Menu

For companies that the President determines violated ISA, the original version of ISA required the imposition of *two* of a menu of six sanctions on that firm. The Iran Freedom Support Act added three new possible sanctions and required the imposition of at least three out of the nine against violators. CISADA added three more sanctions to the ISA menu and required imposition of at least *5 out of the 12* sanctions. E.O.s 13590 and 13622 provide for exactly the same penalties as those in ISA. The 12 available sanctions against the sanctioned entity, from which the Secretary of State or the Treasury can select, are as follows:

1. denial of Export-Import Bank loans, credits, or credit guarantees for U.S. exports to the sanctioned entity (original ISA)

2. denial of licenses for the U.S. export of military or militarily useful technology to the entity (original ISA)

3. denial of U.S. bank loans exceeding $10 million in one year to the entity (original ISA)

4. if the entity is a financial institution, a prohibition on its service as a primary dealer in U.S. government bonds; and/or a prohibition on its serving as a repository for U.S. government funds (each counts as one sanction) (original ISA)

5. prohibition on U.S. government procurement from the entity (original ISA)

6. prohibition on transactions in foreign exchange by the entity (added by CISADA)

7. prohibition on any credit or payments between the entity and any U.S. financial institution (added by CISADA)

8. prohibition of the sanctioned entity from acquiring, holding, using, or trading any U.S.-based property which the sanctioned entity has a (financial) interest in (added by CISADA)

9. restriction on imports from the sanctioned entity, in accordance with the International Emergency Economic Powers Act (IEEPA; 50 U.S.C. 1701) (original ISA)

10. a ban on a U.S. person from investing in or purchasing significant amounts of equity or debt instruments of a sanctioned person (added by ITRSHRA)

11. exclusion from the United States of corporate officers or controlling shareholders of a sanctioned firm (added by ITRSHRA)

12. imposition of any of the ISA sanctions on principal offices of a sanctioned firm (added by ITRSHRA).

Mandatory Sanction: Prohibition on Contracts with the U.S. Government CISADA (§102[b]) added a requirement in ISA that companies, as a condition of obtaining a U.S. government contract, certify to the relevant U.S. government agency that the firm—*and any companies it owns or controls*—are not violating ISA. Regulations to implement this requirement were issued on September 29, 2010.

E.O. 13574 of May 23, 2011, and E.O. 13628 of October 9, 2012, specify which sanctions are to be imposed. E.O. 13574 stipulated that, when an entity is sanctioned under Section 5 of ISA, the penalties to be imposed are numbers 3, 6, 7, 8, and 9, above. E.O. 13628 updated that specification to also include ISA sanctions numbers 11 and 12. The orders also clarify that it is the responsibility of the Department of the Treasury to implement those ISA sanctions that involve the financial sectors. E.O.s 13574 and 13628 were *revoked by E.O. 13716 on Implementation Day, in accordance with the JCPOA.* They were reinstated, and superseded, by E.O.13846 of August 6, 2018, which mandated that, when ISA sanctions are to be imposed, the sanctions include ISA sanctions numbers 3, 6, 7, 8, 9, 10, and 12.

Mandate and Time Frame to Investigate ISA Violations

In the original version of ISA, there was no time limit for the Administration to investigate potential violations and determine that a firm has violated ISA's provisions. The Iran Freedom Support Act (P.L. 109-293, September 30, 2006) added a provision recommending, *but not requiring*, a 180-day time limit for a violation determination.[24] CISADA (Section 102[g][5]) mandated that the Administration begin an investigation of potential ISA violations when there is "credible information" about a potential violation, and made mandatory the 180-day time limit for a determination of violation.

ITRSHRA defines "credible information" needed to begin an investigation of a violation to include a corporate announcement or corporate filing to its shareholders that it has undertaken transactions with Iran. It says that the President *may* use as credible information from the Government Accountability Office and the Congressional Research Service. Section 219 of ITRSHRA requires that an investigation begin if a company reports to the Securities and Exchange Commission (SEC) that it has engaged in activities that would violate ISA (or Section 104 of CISADA or transactions with entities designated under E.O 13224 or 13382, see below).

Oversight

ITRSHRA added several mechanisms for Congress to exercise oversight over Administration investigations of ISA violations. Section 223 required a Government Accountability Office report, within 120 days of enactment, and another such report a year later, on companies that have undertaken specified activities with Iran that might constitute violations of ISA. Section 224 amended a reporting requirement in Section 110(b) of CISADA by requiring an Administration report to Congress every 180 days on investment in Iran's energy sector, joint ventures with Iran, and estimates of Iran's imports and exports of petroleum products.

Interpretations of ISA and Related Laws

The sections below provide information on how key ISA provisions have been applied.

Application to Energy Pipelines

ISA's definition of "investment" has been consistently interpreted to include construction of energy pipelines to or through Iran because pipelines help Iran develop its petroleum (oil and natural gas) sector.[25]

Application to Purchases from Iran of Natural Gas

ISA and other laws, such as the Iran Freedom and Counter-proliferation Act (IFCA, see below) do not sanction natural gas transactions with Iran. However, construction of gas *pipelines* involving Iran is subject to ISA sanctions. And, other sanctions on financial transactions with Iran might impede gas transactions with Iran.

[24] Other ISA amendments under that law included recommending against U.S. nuclear agreements with countries that supply nuclear technology to Iran and expanding provisions of the USA Patriot Act (P.L. 107-56) to curb money-laundering for use to further WMD programs.

[25] In March 2012, then-Secretary of State Clinton clarified that the Obama Administration interpreted the provision to be applicable from the beginning of pipeline construction "Tough US warning on Iran gas pipeline." *Dawn*, March 1, 2012.

The effective dates of U.S. sanctions laws and orders exclude long-standing joint natural gas projects that involve some Iranian firms—particularly the Shah Deniz natural gas field and related pipelines in the Caspian Sea. Iran's NICO holds a passive 10% share in Shah Deniz, which also includes BP, Azerbaijan's natural gas firm SOCAR, Russia's Lukoil, and other firms. An OFAC factsheet of November 28, 2012 stated that the Shah Deniz consortium, as a whole, is not determined to be "a person owned or controlled by" the government of Iran and transactions with the consortium are permissible.

Application to Iranian Liquefied Natural Gas Development

The original version of ISA did not apply to the development by Iran of LNG export capability. However, another law, CISADA (see below) specifically included LNG in the ISA definition of petroleum resources and therefore made subject to sanctions LNG investment in Iran and supply of LNG tankers to Iran. In part because of the expense, inability to obtain needed patents, and other factors, Iran has not developed an LNG export capability to date.

Application to Private Financing but Not Official Credit Guarantee Agencies

The ISA definition of investment includes financing for investment in Iran's energy sector, or for sales of gasoline and refinery-related equipment and services. However, the definitions of financial institutions are interpreted not to apply to official credit guarantee agencies, such as France's COFACE and Germany's Hermes, because these agencies are arms of their parent governments. ISA does not provide for sanctioning governments or their agencies.

Implementation of Energy-Related Iran Sanctions

Entities sanctioned under the executive orders or laws cited in this section are listed in the tables at the end of this report. As noted, some of the orders cited provide for blocking U.S.-based assets of the entities designated for sanctions. OFAC has not publicly reported on the accounts, if any, that have been blocked under the orders or laws discussed in this section, and the entities sanctioned likely do not have a financial presence in the United States.

ISA Waiver, Exemptions, and Sunset Provisions

The President can waive ISA sanctions in several ways—general, country-specific, or company-specific.

General Waiver. Under Section 4(c)(1)(a), the President can waive (for six months at a time) the requirement to investigate violations. To implement the JCPOA, this waiver was exercised by the Obama Administration (the latest on January 18, 2017), and was last renewed by the Trump Administration on January 12, 2018.

Country-Specific Waiver. Under Section 4(c)(1)(B), the President can waive ISA sanctions (for 12 months at a time) of all companies whose governments are determined to be "closely cooperating with the United States in multilateral efforts to prevent Iran from" acquiring WMD or acquiring advanced conventional weapons. The President must also certify that the waiver is vital to the national security interests of the United States.

Company-Specific Waiver. Under Section 9(c), the President can waive ISA sanctions (for one year at a time) on any company for which the President determines that the waiver is "essential to the national security interests of the United States." This waiver was used in 1998 to avoid penalizing Total, Gazprom, and Petronas for an Iran investment.

ISA (§5[f]) also contains several exceptions such as that the President is not required to impose sanctions that prevent procurement of defense articles and services under existing contracts, in cases where a firm is the sole source supplier of a particular defense article or service. The President is not required to prevent procurement of essential spare parts or component parts.

"Special Rule" Exempting Firms That End Their Business with Iran

Under a provision added by CISADA (§102[g][5]), ISA provides a means—a so-called "special rule"—for firms to avoid ISA sanctions by pledging to verifiably end their business with Iran and such business with Iran in the future. Under the special rule, which has been invoked on several occasions, as discussed below, the Administration is not required to impose sanctions against a firm that makes such pledges. Firms have been allowed several years, in some cases, to wind down existing business in Iran, in part because the buy-back program used by Iran pays energy firms back their investment over time, making it highly costly for them to suddenly end operations in Iran.

Administration Termination Process and Requirements

The Administration can immediately terminate all ISA provisions if it certifies that Iran:

(1) has ceased its efforts to acquire WMD; (2) has been removed from the U.S. list of state sponsors of terrorism; *and* (3) no longer "poses a significant threat" to U.S. national security and U.S. allies.[26]

This termination provision, like the sunset provision discussed below, *does not apply to those laws that apply ISA sanctions without specifically amending ISA.* The executive orders and laws that apply ISA sanctions to specified violators *but without amending ISA itself* can be revoked by a superseding executive order or congressional action that amends or repeals the provisions involved.

Sunset and Other Expiration Provisions

ISA was scheduled to sunset on December 31, 2016, as provided for by CISADA. This followed prior sunset extensions to December 31, 2011 (by P.L. 109-293); December 31, 2006 (P.L. 107-24, August 3, 2001); and August 5, 2001 (original law). In December 2016, P.L. 114-277 extended the law, as is, until December 31, 2026.

P.L. 107-24 also required an Administration report on ISA's effectiveness within 24 to 30 months of enactment, with the report to include an administration recommendation on whether ISA should be repealed. That report was submitted to Congress in January 2004, and did not recommend that ISA be repealed.

Oil Export Sanctions: FY2012 NDAA Sanctioning the Central Bank

In 2011, Congress sought to reduce Iran's exportation of oil by imposing sanctions on financial transactions with Iran's Central Bank, which maintains accounts in banks worldwide to receive payments for Iranian oil. Section 1245 of the FY2012 National Defense Authorization Act (NDAA, P.L. 112-81, December 31, 2011)

- Requires the President to prevent a foreign bank from opening an account in the United States—or impose strict limitations on existing U.S. accounts—if that

[26] This termination requirement added by P.L. 109-293 formally removed Libya from the act. Application of the act to Libya terminated on April 23, 2004, with a determination that Libya had fulfilled U.N. requirements.

bank is determined to have conducted a "significant financial transaction" with Iran's Central Bank *or with any sanctioned Iranian bank*.

- The provision applies to a foreign *central bank* only if the transaction with Iran's Central Bank is to pay for oil purchases. (Foreign central banks generally do not maintain payable-through accounts or correspondent accounts with U.S. banks, and therefore some U.S. sanctions might not necessarily affect foreign central banks to the extent that sanctions might affect foreign commercial banks. See analysis of the CISADA law, below.)
- *Significant Reduction Exception (SRE):* The law provides incentive for Iran's oil buyers to reduce purchases of Iranian oil by providing for an exception (exemption) for the banks of any country determined to have "*significantly reduced"* its purchases of oil from Iran. To maintain the SRE, countries are required to reduce their oil buys from Iran relative to the previous 180-day period.[27] The law does not define "significant reduction" of oil purchases, but a January 2012 letter by several Senators to the then-Treasury Secretary set that definition at an 18% purchase reduction based on total paid for the Iranian oil (not just volume reduction).[28]The banks of countries given an SRE may continue to conduct any transactions (not just for oil) with the Iranian Central Bank or with any sanctioned Iranian bank.
- Sanctions on transactions for oil apply if: the President certifies to Congress every 90 days, based on a report by the Energy Information Administration, that the oil market *is* adequately supplied, and, an Administration determination every 180 days that there is a sufficient supply of oil worldwide to permit countries to reduce purchases from Iran. The required EIA reports and Administration determinations have been issued at the prescribed intervals.
- **Humanitarian Exception**. Paragraph (2) of Section 1245 exempts transactions with Iran's Central Bank that are for "the sale of agricultural commodities, food, medicine, or medical devices to Iran" from sanctions. However: the Central Bank's designation as a terrorist entity under E.O. 13224 on September 20, 2019, voided that exception. In February 2020, as the COVID-19 pandemic affected Iran greatly, the Department of the Treasury issued a General License to permit transactions with Iran's Central Bank for the purchase of humanitarian items.[29]

Implementation/SREs Issued and Ended

The Obama Administration issued the FY2012 NDAA's SRE provision to encourage countries to reduce their purchases of Iranian oil. SREs were issued as follows:

- March 20, 2012: Japan
- September 2012, following a July 2012 EU Iran oil purchase embargo: 10 EU countries—Belgium, Czech Republic, France, Germany, Greece, Italy, the Netherlands, Poland, Spain, and Britain

[27] ITRSHRA amended Section 1245 such that any country that completely ceased purchasing oil from Iran entirely would retain an exception.

[28] Text of letter from Senators Mark Kirk and Robert Menendez to Secretary Timothy Geithner, January 19, 2012.

[29] Treasury Issues General License No. 8 Regarding Certain Permitted Humanitarian Trade Transactions Involving the Central Bank of Iran. *JDSupra*. March 12, 2020.

- December 2012: China, India, Malaysia, South Africa, South Korea, Singapore, Sri Lanka, Turkey, and Taiwan.

All SREs Ended in May 2019

The January 2016 waivers issued to implement the JCPOA suspended the requirement for a country to cut oil purchases from Iran in order to maintain their SREs. Iran's oil customers quickly resumed buying Iranian oil. The provision went back into effect on November 5, 2018 in concert with the U.S. withdrawal from the JCPOA,[30] but the Trump Administration issued SREs to eight countries/jurisdictions: China, India, Italy, Greece, Japan, South Korea, Taiwan, and Turkey.

On April 22, 2019, the State Department announced that no more SREs would be granted after May 2, 2019[31] in order to "apply maximum pressure" on Iran by driving its oil exports as close to zero as possible. In March 2020, Department of the Treasury officials warned oil traders of U.S. penalties if they continued to conduct "ship-to-ship" transfers and other mechanisms to conceal trading in Iranian oil.[32]

Waiver and Termination

The law provides for the President to waive the sanctions for 120 days, renewable for successive 120-day periods, if the President determines that doing so is in the national security interest. This provision was waived to implement both the interim nuclear accord (January 2014-January 2016), which allowed Iran's oil customers to maintain purchases level at 1.1 million barrels per day) and to implement the JCPOA. The Trump Administration renewed the waiver for the last time, on January 12, 2018. The sanctions provisions went back into effect on November 5, 2018.

Iranian Foreign Exchange Accounts "Restricted"

Section 504 of the ITRSHRA, which went into effect in February 2013, amends the FY2012 NDAA so as to impede the ability of Iran's Central Bank to repatriate or easily utilize the hard currency it receives for its exports abroad, particularly oil. The provision amended Section 1245 of the FY2012 NDAA (adding "clause ii" to Paragraph D[1]) to require that any funds paid to Iran as a result of exempted transactions (oil purchases, for example) be credited to an account located in the country with primary jurisdiction over the foreign bank making the transaction. Iran can therefore only use the funds to buy the products of the countries where the funds are held.

The September 25, 2019, designation of the Central Bank as a terrorist entity under E.O. 13224, restricted Iran's ability to use its Central Bank accounts abroad to pay for imports of humanitarian items because the terrorism designation does not carry a humanitarian exception. However, the Administration eased that restriction with the February 27, 2020, General License (GL) that Iran's Central Bank accounts could be used for humanitarian transactions (see above).

Waiver

The waiver under the FY2012 NDAA (P.L. 112-81) applies to the foreign bank account restriction provision, in six month periods. During U.S. implementation of the JCPOA, Sections 212(d)(10

[30] Department of State. Background Briefing on President Trump's Decision to Withdraw from the JCPOA. May 8, 2018.

[31] See CRS Insight IN11108, *Iran Oil Sanctions Exceptions Ended*, by Kenneth Katzman.

[32] "U.S. to warn shippers against storing Iranian oil." State Department official. *Reuters*, March 9, 2020.

and 2134(b)(1) of ITRSHRA were waived and Iran was able to access the hard currency it received from oil sales. The waiver was last renewed on January 12, 2018, and the restriction went back into effect on November 5, 2018.

Table 1. Iran Crude Oil Sales

(average daily volumes, in barrels per day)

Country/Bloc	2011	JPA period average (2014-2016)	At U.S. JCPOA Exit (May '18)	At SRE Determinations (Oct. '18)	Dec 2021 (post-SRE termination)
European Union (particularly Italy, Spain, Greece)	600,000	negligible	520,000 +	100,000	0
China	550,000	410,000	700,000	838,000	600,000
Japan	325,000	190,000	133,000	0	0
India	320,000	190,000	620,000	354,000	0
South Korea	230,000	130,000	100,000	0	0
Turkey	200,000	120,000	200,000	161,000	U
South Africa	80,000	negligible	negligible	0	0
Other Asia (Malaysia, Sri Lanka, Indonesia)	90,000	negligible	negligible		U
Taiwan	35,000	10,000	67,000	0	0
Singapore	20,000	negligible	negligible	33,000	0
Syria	0	negligible	33,000	96.000	96,000
Other/Unknown (Iraq, UAE swaps, Venezuela)	55,000	negligible	100,000	21,000	400,000
Total (mbd)	**2.5**	**1.06**	**2.45**	**1.60**	**1.10**

Explanation and Sources: As of November 2020, this report will contain ranges for daily Iranian oil exports. Reported figures vary as Iranian tankers have sought to evade U.S. sanctions through various methods, including ship-to-ship transfers and deactivating tanker tracking locator devices. Some figures include and others exclude Iranian exports of condensates, which are light petroleum liquids that are associated with oil and natural gas production. South Korea was a large customer for Iranian condensates and, as of August 2018, it brought its purchases of that product from Iran to zero. December 2021 figures are taken from various press, including Reuters, Bloomberg, and other sources, as well as estimates based on author conversations with diplomats in Washington, DC.

Note: mbd = million barrels per day.

Sanctions on Arms and Weapons-Related Technology Transfers

Several laws and executive orders seek to prevent Iran from obtaining arms and weapons-related technology. Sanctions on Iran's exportation of arms are discussed in the sections above on

sanctions for Iran's support for terrorist groups. No sanctions in this section were eased to implement the JCPOA.

Iran-Iraq Arms Nonproliferation Act and Iraq Sanctions Act

The Iran-Iraq Arms Nonproliferation Act (Title XIV of the FY1993 National Defense Authorization Act, P.L. 102-484, signed in October 1992) imposes a number of sanctions on foreign entities that supply Iran with WMD technology or "destabilizing numbers and types of advanced conventional weapons."[33]

Advanced conventional weapons are defined as

> (1) such long-range precision-guided munitions, fuel air explosives, cruise missiles, low observability aircraft, other radar evading aircraft, advanced military aircraft, military satellites, electromagnetic weapons, and laser weapons as the President determines destabilize the military balance or enhance Iran's offensive capabilities in destabilizing ways. The definition is generally understood to include technology used to develop ballistic missiles.
>
> (2) such advanced command, control, and communications systems, electronic warfare systems, or intelligence collections systems as the President determines destabilize the military balance or enhance Iran's offensive capabilities in destabilizing ways.
>
> (3) such other items or systems as the President may, by regulation, determine necessary for the purposes of this title.

Sanctions to be imposed: Sanctions imposed on violating entities include (1) a ban, for two years, on U.S. government procurement from the entity; (2) a ban, for two years, on licensing U.S. exports to that entity; and (3) authority, but not a requirement, to ban U.S. imports from the entity. If the violator is determined to be a foreign *country*, sanctions to be imposed are: (1) a one-year ban on U.S. assistance to that country; (2) a one-year requirement of a U.S. vote against international loans to it; (3) a one-year suspension of U.S. coproduction agreements with the country; (4) a one-year suspension of technical exchanges with the country in military or dual use technology; (5) a one-year ban on sales of U.S. arms to the country; and (6) an authorization to deny the country most-favored-nation trade status and/or to ban U.S. trade with the country.

Section 1603 of the act amended an earlier law, the Iraq Sanctions Act of 1990 (Section 586G(a) of P.L. 101-513), to provide for a "presumption of denial" for all dual use exports to Iran.

Waiver. Section 1606 of the act provides a presidential waiver for its provisions, and for sanctions imposed pursuant to the Iraq Sanctions Act of 1990, if the President determines that it is "essential to the national interest."

Implementation. A number of entities were sanctioned under the act in the 1990s, as shown in the tables at the end of this paper, but the designations have all expired.

[33] The act originally only applied to advanced conventional weapons. The extension to WMD, defined as chemical, biological, or nuclear weapons-related technology, was added by the FY1996 National Defense Authorization Act (P.L. 104-106).

Banning Aid to Countries that Aid or Arm Terrorism List States: Anti-Terrorism and Effective Death Penalty Act of 1996

Another law reinforces the authority of the President to sanction governments that provide aid or sell arms to Iran (and other terrorism list countries). Under Sections 620G and 620H of the Foreign Assistance Act, as added by the Anti-Terrorism and Effective Death Penalty Act of 1996 (Sections 325 and 326 of P.L. 104-132), the President is required to withhold foreign aid from any country that provides to a terrorism list country financial assistance or arms. Waiver authority is provided.

Section 321 of the Anti-Terrorism and Effective Death Penalty Act also makes it a criminal offense for U.S. persons to conduct financial transactions with terrorism list governments.

No foreign assistance cuts or other penalties under this law have been announced.

Proliferation-Related Provision of the Iran Sanctions Act

As noted above, *Section 5(b)(1)* of ISA subjects to menu sanctions firms or persons determined to have sold to Iran (1) technology useful for WMD or (2) "destabilizing numbers and types" of advanced conventional weapons. This section, and Section 5(b)(2) pertaining to joint ventures to mine uranium, are the only provisions of ISA that were not waived to implement the JCPOA. As noted, no sanctions under these sections have been imposed.

Iran-North Korea-Syria Nonproliferation Act

The Iran Nonproliferation Act (P.L. 106-178, March 2000) became the Iran-North Korea-Syria Nonproliferation Act (INKSNA) after the enactment of laws expanding its provisions to North Korea and to Syria. INKSNA authorizes sanctions—for two years unless renewed—on foreign *persons* (individuals or companies, not governments) that are determined in a report by the Administration to have assisted Iran's WMD programs. Sanctions imposed include (1) a prohibition on U.S. exportation of arms and dual use items to the sanctioned entity; and (2) a ban on U.S. government procurement of and imports to the United States from the sanctioned entity under E.O. 12938 (of November 14, 1994). INKSNA also banned U.S. extraordinary payments to the Russian Aviation and Space Agency in connection with the international space station unless the President certified that the agency had not transferred any WMD or missile technology to Iran within the year prior.[34]

Entities that have been sanctioned under this law are listed in the tables at the end of the report. Designations more than two years old are no longer active. The JCPOA required the United States to suspend INKSNA sanctions against "the acquisition of nuclear-related commodities and services for nuclear activities contemplated in the JCPOA." No INKSNA sanctions were waived.

Waiver and Termination. Section 4 gives the President the authority to not impose sanctions if the President justifies that decision to Congress. Section 5 provides for exemptions from sanctions if certain conditions are met, including that the government with jurisdiction over the entity cooperates to stop future such transfers to Iran. There is no automatic sunset or expiration, or stipulated conditions under which an Administration could terminate its application.

[34] The provision contains certain exceptions to provide for the safety of astronauts, but it nonetheless threatened to limit U.S. access to the international space station after April 2006, when Russia started charging the United States for transportation on its Soyuz spacecraft. Legislation in the 109th Congress (S. 1713, P.L. 109-112) amended the provision to facilitate continued U.S. access and extended INA sanctions provisions to Syria.

Executive Order 13382 on Proliferation-Supporting Entities

E.O. 13382 (June 28, 2005) allows the President to block the assets of proliferators of weapons of mass destruction (WMD) and their supporters under the authority granted by the International Emergency Economic Powers Act (IEEPA; 50 U.S.C. 1701 et seq.), the National Emergencies Act (50 U.S.C. 1601 et seq.), and Section 301 of Title 3, *United States Code*. The numerous Iranian or Iran-related entities sanctioned under the order are listed in the tables at the end of this report. Entities delisted during U.S. implementation of the JCPOA are in italics.

Arms Transfer and Missile Sanctions: The Countering America's Adversaries through Sanctions Act (CAATSA, P.L. 115-44)

CAATSA (August 2, 2017) mandates sanctions on arms sales to Iran and on entities that "materially contribute" to Iran's ballistic missile program.

- Section 104 references E.O. 13382 and mandates that the same sanctions as provided for in that order be imposed on entities determined by the Administration to be assisting Iran's ballistic missile program or any system capable of delivering WMD. The section requires an Administration report every 180 days on persons contributing to Iran's ballistic missile program.
- Section 107 mandates the E.O. 13382 sanctions on any person that the President determines has sold or transferred to or from Iran, or for the use in or benefit of Iran: the weapons systems specified as banned for transfer to or from Iran in U.N. Security Council Resolution 2231. These include most major combat systems such as tanks, armored vehicles, warships, missiles, combat aircraft, and attack helicopters. The imposition of sanctions is not required if the President certifies that Iran no longer poses a significant threat to the United States or U.S. allies; and that the Iranian government no longer satisfies the requirements for designation as a state sponsor of terrorism.

Implementation. The CAATSA provisions on Iranian arms and missiles have been implemented through additional designations for sanctions (SDNs) under the relevant executive orders referenced in CAATSA.

Executive Order 13949 on Sales of Arms (September 21, 2020)

The Trump Administration issued E.O. 13949 after it became clear that the U.N. Security Council would not support U.S. efforts to extend the Resolution 2231 ban on arms transfers to and from Iran that was set to expire on October 18, 2020. The Order blocks U.S. property of any entity determined to have "materially contribute[d] to the supply, sale, transfer, directly or indirectly, to or from Iran, or for the use in or benefit of Iran, of arms or related material, including spare parts." The provision applies to any entity or person determined to have facilitated or financed such as transaction with Iran, as well as to persons determined to have helped or financed a person or entity sanctioned under the order. The order appeared to largely restate the provisions of CAATSA, discussed above.

The Trump Administration considered the U.N. arms transfer ban to be in effect pursuant to the Administration's October 2020 invocation of the sanctions "snapback" provision of U.N. Security Council Resolution 2231. However, the Security Council as a whole opposed the U.S. position and did not consider U.N. sanctions on Iran to be back in effect. The Biden Administration submitted a letter to the Security Council on February 18, 2021, stating that the Administration

does not consider U.N. sanctions, including the arms transfer ban, to have snapped back.[35] See CRS In Focus IF11429, *U.N. Ban on Iran Arms Transfers and Sanctions Snapback*, by Kenneth Katzman.

Foreign Aid Restrictions for Named Suppliers of Iran

During the 1990s and early 2000s, several foreign aid appropriations withheld U.S. assistance to the Russian Federation unless it terminates technical assistance to Iran's nuclear and ballistic missiles programs. The provision applied to the fiscal year for which foreign aid was appropriated. Because U.S. aid to Russia generally has not gone to the Russian government, little or no funding was withheld.

Sanctions on "Countries of Diversion Concern"

Section 303 of CISADA authorizes the President to designate as a "Destination of Diversion Concern" a country allows substantial diversion of goods, services, or technologies characterized in Section 302 of that law to Iranian end-users or intermediaries. The technologies include any goods that could contribute to Iran's nuclear or WMD programs, as well as goods listed on the Commerce Control List or Munitions List. For any country designated as a country of diversion concern, there would be prohibition of denial for licenses for U.S. exports to that country of the goods that were being reexported or diverted to Iran. To date, no country has been designated a "Country of Diversion Concern." Some countries, such as the UAE, have adopted or enforced anti-proliferation laws apparently to avoid designation.

Waiver and Termination. The President may waive sanctions on countries designated as of Diversion Concern for 12 months, and additional 12-month periods, pursuant to certification that the country is taking steps to prevent diversions and reexports. The designation terminates on the date the President certifies to Congress that the country has adequately strengthened its export controls to prevent such diversion and reexports to Iran in the future.

Summary of Sanctions on the Islamic Revolutionary Guard Corps (IRGC)

Numerous sanctions target Iran's Islamic Revolutionary Guard Corps (IRGC), and none was waived or terminated to implement the JCPOA. The IRGC plays a role in both internal and external defense, supports pro-Iranian movements in the region, and owns or controls economic entities in Iran that account for as much as 20% of Iran's economic output. Many of the IRGC's subordinate units, such as the IRGC Qods Force and the Basij militia, have been designated for sanctions under various executive orders, as have corporate entities owned or controlled by the IRGC, such as the large engineering firm Khatam ol-Anbia.

- The IRGC has been named as a proliferation-supporting entity under E.O. 13382, a human rights abuser under E.O. 13553 and, in accordance with the Countering America's Adversaries through Sanctions Act (P.L. 115-44), it was named a terrorism-supporter under E.O. 13224 (October 13, 2017). The IRGC-Qods Force (IRGC-QF), the unit of the IRGC that assists pro-Iranian movements abroad, is named as a terrorism-supporting entity under E.O. 13324 and a repressor of the Syrian people under E.O. 13572. Hundreds of IRGC-linked entities—companies, facilitators and financial partners, and commanders—are designated for sanctions under those and other orders, as noted in the tables at the end of this report.
- IFCA (Section 1244) mandates that any entity that knowingly conducts transactions with a designated Iranian entity is subject to having its U.S.-based assets blocked.
- ITRSHRA (Section 302) imposes at least 5 out of 12 ISA sanctions on persons that materially assist, with financing or technology, the IRGC, or assist or engage in "significant" transactions with any of its affiliates that are sanctioned under E.O. 13382, E.O. 13224, or similar executive orders—or which are determined to be affiliates of the IRGC. *Section 302 did not amend ISA.*

[35] "Biden withdraws Trump's restoration of UN sanctions on Iran." *Associated Press*, February 18, 2021.

- ITRSHRA (Section 311) requires a certification by a contractor to the U.S. government that it is not knowingly engaging in a significant transaction with the IRGC, or any of its agents or affiliates that have been sanctioned under several executive orders discussed below. A contract may be terminated if it is determined that the company's certification of compliance was false.
- ITRSHRA (Section 301) requires the President to identify "officials, agents, or affiliates" of the IRGC and to impose sanctions in accordance with E.O. 13382 or 13224. Some of these designations, including of National Iranian Oil Company (NIOC), were made by the Department of the Treasury on November 8, 2012.
- ITRSHRA (Section 303) requires the imposition of sanctions on agencies of foreign governments that provide technical or financial support, or goods and services to sanctioned (under U.S. executive orders or U.N. resolutions) members or affiliates of the IRGC. Sanctions include a ban on U.S. assistance or credits for that foreign government agency, a ban on defense sales to it, a ban on U.S. arms sales to it, and a ban on exports to it of controlled U.S. technology.
- Section 104 of CISADA sanctions foreign banks that conduct significant transactions with the IRGC or any of its agents or affiliates that are sanctioned under any executive order. It also sanctions any entity that assists Iran's Central Bank efforts to help the IRGC acquire WMD or support international terrorism.
- In October 2018, 20 economic entities, including a steel company and acid and zinc mining firms, were sanctioned under E.O 13224 for providing revenue to the Basij militia, an arm of the IRGC.
- On April 8, 2019, the Trump Administration named the IRGC as a Foreign Terrorist Organization (FTO) under Section 219 of the Immigration and Nationality Act (8 U.S.C. 819). In addition to the sanctions above, the FTO designation provides for criminal penalties for U.S. persons or any bank that knowingly provides "material support" to an FTO (ex. donations, facilitation of its activities).
- On September 4, 2019, U.S. officials announced that they are using the State Department's "Rewards for Justice" program that provides reward money for information about potential terrorist plots linked to Iran. The reward monies are to be used to disrupt Iran's oil shipments and obtain information on the IRGC's financial operations. The basis for the Administration use of that program, as well as related sanctions designations in August and September 2019, was an assertion that Iran's oil exports funded terrorist operatons by the IRGC. No Iran-related awards have been announced to date.

Financial/Banking Sanctions

U.S. efforts to shut Iran out of the international banking system were a key component of the 2010-2016 international sanctions regime.

Targeted Financial Measures

During 2006-2016, the Department of the Treasury conducted a campaign—which it termed "targeted financial measures"—to persuade foreign banks to cease transactions with Iran. During the effort, Treasury officials briefed bank officials on Iran's use of the international financial system to fund terrorist groups and acquire weapons-related technology. According to a GAO report of February 2013, the Department of the Treasury convinced at least 80 of them cease handling financial transactions with Iranian banks. During the period of U.S. implementation of the JCPOA, the Department of the Treasury sought to encourage foreign banks to conduct normal transactions with Iran.

Ban on Iranian Access to the U.S. Financial System/Use of Dollars

U.S. regulations (ITRs, C.F.R. Section 560.516) ban Iran from direct access to the U.S. financial system. The regulations allow U.S. banks to send funds (including U.S. dollars) to Iran for allowed (licensed) transactions, but U.S. dollars must be paid through a third country bank. Section 560.510 of the Iran regulations allows for U.S. payments to Iran to settle or pay judgments to Iran, but the prohibition on dealing directly with Iranian banks applies. As of

November 6, 2008, the regulations have also barred foreign banks or persons from accessing the U.S. financial system (through a U.S. correspondent account) to acquire dollars for any transaction involving Iran ("U-turn transactions").[36] There is no blanket ban on foreign banks or persons paying Iranian entities in U.S. dollars, provided that no bank accesses the U.S. financial system to replenish its supply of dollars to accomplish their transactions with Iran.

These regulations remained in effect during JCPOA implementation, and Iran argued that the restrictions deterred European and other banks from reentering the Iran market because of the difficulty in paying Iran with U.S. dollars. In 2016, the Obama Administration reportedly considered, but did not adopt, a policy of licensing transactions by foreign clearinghouses to acquire dollars that might facilitate transactions with Iran.[37]

Punishments/Fines Implemented against Some Banks.

The Department of the Treasury and other U.S. authorities have announced financial settlements with various banks that violated U.S. regulations in transactions related to Iran (and other countries such as Sudan, Syria, and Cuba). The amounts were reportedly determined, at least in part, by the value, number, and duration of illicit transactions conducted, and the strength of the evidence collected by U.S. regulators.[38] (The FY2016 Consolidated Appropriation, P.L. 114-113, provided for use of the proceeds of the settlements compensate victims of Iranian terrorism.)

Table 2. Major Settlements/Fines Paid by Banks for Violations

Bank	Date	Amount Paid	Violation
UBS (Switzerland)	2004	$100 million	Unauthorized movement of U.S. dollars to Iran and others
ABN Amro (Netherlands)	December 2005	$80 million	Failing to fully report financial transactions involving Bank Melli
Credit Suisse (Switzerland)	December 2009	$536 million	Illicitly processing Iranian transactions with U.S. banks
ING (Netherlands)	June 2012	$619 million	Concealing movement of billions of dollars through the U.S. financial system for Iranian and Cuban clients.
Standard Chartered (UK)	August 2012	$340 million	Settlement paid to New York State for processing transactions on behalf of Iran
Clearstream (Luxembourg)	January 2014	$152 million	Helping Iran evade U.S. banking restrictions
Bank of Moscow (Russia)	January 2014	$9.5 million	Illicitly allowing Bank Melli to access the U.S. financial system
BNP Paribas	June 2014	$9 billion	Amount forfeited for helping Iran (and Sudan and Cuba) violate U.S. sanction.
Standard Chartered (UK)	April 2019	$639 million	Dubai branch of Standard Chartered processed Iran-related transactions to or through Standard Chartered–New York.

[36] For text of the OFAC ruling barring U-Turn transactions, see https://www.treasury.gov/resource-center/sanctions/Documents/fr73_66541.pdf.

[37] Washington Institute for Near East Policy. "Potential U.S. Clarification of Financial Sanctions Regulations," by Katharine Bauer. April 5, 2016.

[38] Analyst conversations with U.S. banking and sanctions experts, 2010-2015.

Bank	Date	Amount Paid	Violation
Unicredit AG (Germany, Austria, Italy)	April 2019	$1.3 billion	For illicitly processing transactions through the U.S. financial system on behalf of Islamic Republic of Iran Shipping Lines (IRISL)
Halkbank (Turkey)	October 2019	N/A	Justice Department filed charges against Halkbank for allegedly helping Iran evade U.S. sanctions

Source: Various press reports.

CISADA: Sanctioning Foreign Banks That Conduct Transactions with Sanctioned Iranian Entities

The Comprehensive Iran Sanctions, Accountability, and Divestment Act (CISADA) was enacted to try to limit Iran's access to the international financial system and to reduce the ability of Iran's import-export community (referred to in Iran as the "bazaar merchants" or "*bazaaris*") from obtaining "letters of credit" (trade financing) to buy or sell goods. Section 104 of CISADA requires the Secretary of the Treasury to forbid U.S. banks from opening new "correspondent accounts" or "payable-through accounts" (and to cancel existing such accounts)[39] for

- Any foreign bank that conducts a significant financial transaction with an entity that is sanctioned by E.O. 13224 or 13382 (see above). No humanitarian exception is provided. A full list of sanctioned entities is at the end of this report, and entities "delisted" are in italics.
- Any foreign bank determined to have facilitated Iran's efforts to acquire WMD or delivery systems or provide support to groups named as FTOs.
- Any foreign bank that facilitates "the activities of" an entity sanctioned under a U.N. Security Council resolution.
- Any foreign bank that transacts business with the IRGC or any of its affiliates designated under any executive order.

Section 1244(d) of the Iran Freedom and Counter-Proliferation Act, IFCA, applies the CISADA sanctions to any foreign bank that does business with Iran's energy, shipping, and shipbuilding sectors, including with NIOC, NITC, and IRISL. The provision was not an amendment to CISADA itself. The IFCA provision was waived during U.S. implementation of the JCPOA.

Implementation

Some sanctions have been imposed under Section 104 of CISADA. On July 31, 2012, the United States sanctioned the Bank of Kunlun in China and the Elaf Islamic Bank in Iraq under Section 104 of CISADA. On May 17, 2013, the Department of the Treasury lifted sanctions on Elaf Islamic Bank in Iraq, asserting that the bank had reduced its exposure to the Iranian financial sector and stopped providing services to the Export Development Bank of Iran. Section 104 was not waived to implement the JCPOA, but during JCPOA implementation, many entities with

[39] Foreign banks that do not have operations in the United States typically establish correspondent accounts or payable-through accounts with U.S. banks as a means of accessing the U.S. financial system. The Department of the Treasury determines the amount money that constitutes a "significant" financial transaction. Foreign central banks generally do not maintain correspondent or payable-through accounts in the U.S. banks.

which transactions would have triggered sanctions under Section 104 were "delisted" as SDNs, as provided by the JCPOA.

On October 8, 2020, in order to more comprehensively shut Iran's banks out of the international financial system, the Trump Administration designated many of Iran's remaining un-sanctioned banks for sanctions under E.O. 13902. A general license (L) was issued concurrently in order to make purely humanitarian transactions with the newly-designated banks permissible.[40]

Waiver and Termination

Under Section 401(a) of CISADA, the Section 104 sanctions provisions would terminate 30 days after the President certifies to Congress that Iran (1) has met the requirements for removal from the terrorism list, *and* (2) has ceased pursuit, acquisition, or development of, and verifiably dismantled its nuclear weapons and other WMD programs.

The Secretary of the Treasury may waive sanctions under Section 104, with the waiver taking effect 30 days after the Secretary determines that a waiver is necessary to the national interest and submits a report to Congress describing the reason for that determination.

Iran Designated a Money-Laundering Jurisdiction

On November 21, 2011, the Obama Administration identified Iran as a "jurisdiction of primary money laundering concern"[41] under Section 311 of the USA Patriot Act (31 U.S.C. 5318A), based on a determination that Iran's financial system constitutes a threat to governments or financial institutions that do business with Iran's banks. The designation imposed additional requirements on U.S. banks to ensure against Iranian access to the U.S. financial system. On October 25, 2019, the Department of the Treasury's Financial Crimes Enforcement Network (FinCEN) issued a final rule barring the U.S. financial system from any transactions with Iranian banks or foreign banks acting on behalf of Iranian banks.[42]

In October 2018, the Treasury Department Financial Crimes Enforcement Network (FINCEN) issued a warning to U.S. banks to guard against likely Iranian efforts to evade U.S. financial sanctions. Earlier, in January 1, 2013, OFAC issued an Advisory to highlight Iran's use of *hawalas* (traditional informal banking and money exchanges) to circumvent U.S. sanctions.

Financial Action Task Force (FATF)

In 2016, the Financial Action Task Force (FATF), a multilateral body that shares best practices to combat money laundering and the financing of terrorism (AML/CFT), named Iran a "High Risk Jurisdiction." In June 2016, the FATF welcomed an "Action Plan" filed by Iran to address its strategic AML/CFT deficiencies and suspended "countermeasures"—mostly voluntary recommendations of increased due diligence with respect to Iran transactions—pending an assessment of Iran's implementation of its Action Plan.

In June 2019, the FATF continued the suspension of countermeasures, stating that Iran: still had not adequately criminalized terrorist financing, including by removing the exemption for

[40] Department of the Treasury. October 8, 2020.

[41] Federal Register. Finding That the Islamic Republic of Iran Is a Jurisdiction of Primary Money Laundering Concern. November 25, 2011.

[42] Treasury and State Announce New Humanitarian Mechanism to Increase Transparency of Permissible Trade Supporting the Iranian People. October 25, 2019.

designated groups "attempting to end foreign occupation, colonialism and racism;" identified and frozen terrorist assets in line with the relevant United Nations Security Council resolutions; or ensured an adequate and enforceable customer due diligence regime. However, it also called on members to require increased supervisory examination for branches and subsidiaries of financial institutions based in Iran.[43] On February 21, 2020, the FATF stated that "given Iran's failure to enact the Palermo and Terrorist Financing Conventions in line with the FATF Standards, the FATF fully lifts the suspension of counter-measures and calls on its members and urges all jurisdictions to apply effective counter-measures, in line with Recommendation 19"—a determination that subjects Iran's financial system to increased scrutiny by banks worldwide.[44] In September 2021, soon after his inauguration, Iranian President Ebrahim Raisi criticized the predecessor administration for insisting on Iran's accession to the FATF, suggesting that Iran will not likely take steps required to end its FATF blacklisting.[45]

"SWIFT" Electronic Payments System

Section 220 of the ITRSHRA required reports on electronic payments systems, such as the Brussels-based Society of Worldwide Interbank Financial Telecommunications (SWIFT), that process transactions for Iranian banks. That law also authorizes, but does not mandate, sanctions against SWIFT or against electronic payments systems.

Sanctions on Iran's Non-Oil Industries and Sectors

Successive Administrations and Congresses have expanded sanctions on several significant non-oil industries and sectors of Iran's economy. The targeted sectors include Iran's automotive production sector, which is Iran's second-largest industry (after energy), its mineral exports, which account for about 10% of Iran's export earnings, and various light manufacturing sectors.

The Iran Freedom and Counter-Proliferation Act (IFCA)

The Iran Freedom and Counter-proliferation Act (IFCA, Subtitle D of the National Defense Authorization Act for FY2013 (P.L. 112-239, January 2, 2013) sanctioned several Iranian economic sectors simultaneously. IFCA's provisions on Iran's human rights practices are discussed below. Most IFCA sections were waived during JCPOA implementation (2016-18).

- Section 1244 of IFCA mandates the blocking of U.S.-based property of any entity (Iranian or non-Iranian) that provides goods, services, or other support to any Iranian entity designated by the Department of the Treasury as an SDN. The tables at the end of this report show that hundreds of Iranian entities are designated as SDNs under various executive orders. The Iranian entities designated for civilian economic activity were "delisted" to implement the JCPOA, but were relisted on November 5, 2018.
- Section 1247 of IFCA prohibits from operating in the United States any bank that knowingly facilitates a financial transaction on behalf of an Iranian SDN. The section also specifically sanctions foreign banks that facilitate payment to Iran

[43] Statement by the Financial Action Task Force, June 19, 2019.

[44] Statement by the Financial Action Task Force, February 21, 2020.

[45] "Iran's President Raisi Expresses Skepticism On FATF Accession." *Iran International*, September 22, 2021.

for natural gas unless the funds owed to Iran for the gas are placed in a local account. The section provides for a waiver for a period of 180 days.

Several sections of IFCA impose ISA sanctions on entities determined to have engaged in specified transactions below. (*The provisions apply ISA sanctions but do not amend ISA.)*

- *Energy, Shipbuilding, and Shipping Sector, and Iranian Port Operations.* Section 1244 (1) blocks the U.S.-based assets; *and* (2) mandates the imposition of five out of 12 of the ISA menu of sanctions (see above) on entities that provide financial, material, technological, or other support, or provide goods or services to Iran's energy, shipbuilding, and shipping sectors, or port operations in Iran. *The sanctions do not apply when such transactions involved purchases of Iranian oil by countries that have SREs (see above) or to the purchase of natural gas from Iran.*
- *Dealings in Precious Metals or Materials for Iran's Missile, Nuclear, or Military Programs.* Section 1245 imposes five out of the 12 sanctions on the ISA menu on entities that provide precious metals to Iran (including gold) or semi-finished metals or software for integrating industrial processes. Section 1245 also sanctions the supply to Iran of any material determined to be used in connection with Iran's nuclear, missile, or military programs. The section mandates the exclusion from the United States of any foreign bank that facilitates any stipulated transaction. *There is no exception for countries that receive the SRE.*
- *Insurance for Related Activities.* Section 1246 imposes five out of 12 sanctions on the ISA menu on entities that provide underwriting services, insurance, or reinsurance for any transactions sanctioned under any executive order on Iran, ISA, CISADA, the Iran Threat Reduction Act, INKSNA, other IFCA provisions, or any other Iran sanction, as well as to any Iranian SDN. *There is no exception for countries that receive the SRE.*
- *Exception for Afghanistan Reconstruction*. Section 1244(f) of IFCA provides a sanctions exception for transactions that provide reconstruction assistance for or further the economic development of Afghanistan. The exception has remained in place despite the Taliban takeover of Afghanistan in August 2021.

Implementation

The entities designated for sanctions under E.O. 13224, 13382, and other orders—which are listed in the tables at the end of the report—trigger the IFCA sanctions discussed above. Some sanctions have been imposed for transactions with the Iranian sectors stipulated in IFCA, as shown in the tables at the end of the report.

Waiver and Termination

Sections 1244 and 1245 of IFCA provide for a waiver of sanctions for 180 days, if such a waiver is determined to be vital to U.S. national security. Sections 1244(i), 1245(g), 1246(e), and 1247(f) of IFCA were waived to implement the JCPOA on January 18, 2017, and that waiver was last renewed on January 12, 2018. All sections of IFCA went back into effect in 2018 in concert with the U.S. exit from the JCPOA.

Executive Order 13645/13846: Iran's Automotive Sector, *Rial* Trading, and Precious Stones

E.O. 13645 of June 3, 2013, as superseded by 13846 of August 6, 2018,

- Imposes ISA sanctions on firms that supply goods or services to Iran's automotive production sector, and blocks foreign banks from the U.S. market if they conduct transactions with Iran's automotive sector.
- Blocks U.S.-based property and prohibits U.S. bank accounts for foreign banks that conduct transactions in Iran's currency, the *rial*, or hold *rial* accounts. The order would presumably apply to any digital currency that Iran might develop that is backed by or tied to the *rial*.
- Expands the application of E.O. 13622 (above) to helping Iran acquire precious stones or jewels (see above).
- Blocks U.S.-based property of a person that conducts transactions with an Iranian entity listed as a Specially Designated National (SDN) or Blocked Person. As noted earlier, all SDNs were "relisted" on November 5, 2018.

Executive Order 13871 on Iran's Minerals and Metals Sectors

On May 8, 2019, President Trump issued E.O. 13871 sanctioning transactions involving Iran's minerals and industrial commodities. The announcement stated that Iran earns 10% of its total export revenues from sales of the minerals and metals sanctioned.[46] The order

- blocks U.S.-based property of any entity that conducts a significant transaction for the "sale, supply, or transfer to Iran" of goods or services, or the transport or marketing, of the iron, steel, aluminum, and copper sectors of Iran;
- authorizes the Secretary of the Treasury to bar from the U.S. financial system any foreign bank that conducts a financial transaction for steel, steel products, copper, or copper products from Iran; and
- bars the entry into the United States of any person sanctioned under the order.

Executive Order 13902 on the Construction, Mining, Manufacturing, and Textiles Sector (January 10, 2020)

On January 10, 2020, as a stated response to the Iranian missile strikes on an Iraqi air base used by U.S. forces several days earlier (Iran's response to the U.S. killing of IRGC-QF commander Qasem Soleimani), President Trump issued E.O. 13902 expanding the Iranian industrial sectors subject to U.S. sanctions. The order

- Blocks U.S. based property of persons determined by the Administration to "operate in" or to have knowingly engaged in a significant transaction with the construction, mining, manufacturing, or textiles sectors of Iran's economy (such as the large carpet industry), "or any other sector of the Iranian economy as may be determined by the Secretary of the Treasury, in consultation with the Secretary of State."

[46] Statement by President Trump Imposing Sanctions on Iron, Steel, Aluminum and Copper Sectors of Iran, May 8, 2019.

- Blocks U.S. property of persons determined to have assisted (financed, supplied technology) persons sanctioned under the order.
- Bars from the U.S. financial system any foreign bank that conducts transactions with these Iranian economic sectors or with persons that supplied goods or services to those sectors.
- Bans travel to the United States Persons by persons sanctioned under the order.

Related State and Treasury Determination (State Department-administered Iran metals-related sanctions): E.O. 13902 followed an October 31, 2019, determination by the State and Treasury Departments that the construction sector of Iran is controlled by the IRGC. According to the determination, the supply of raw or semi-finished metals, graphite, coal, and industrial software to Iran are sanctionable under Section 1245 of IFCA. The determination added that the sale to Iran of the following metals and other materials are sanctionable as useful to Iran's nuclear, missile, and military programs: stainless steel 304L tubes; MN40 manganese brazing foil; and stainless steel (chromium, nickel, 60% tungsten, titanium, electro-slag remelting, and vacuum remelting).[47] Another determination of January 15, 2021, added to the list of metals for which transactions with Iran would be sanctionable, naming various aluminiums (6061, 6063, and 7075), zirconium carbide 4340 steel, and AISI 309 and 304.

Executive Order 13608 on Sanctions Evasion

E.O. 13608 of May 1, 2012, gives the Department of the Treasury the ability to identify and sanction (cutting them off from the U.S. market) foreign persons who help Iran (or Syria) evade U.S. and multilateral sanctions.

Several persons and entities have been designated for sanctions, as shown in the tables at the end.

Sanctions on Cyber and Criminal Activities

The Trump Administration has used executive orders issued during the Obama Administration to sanction Iranian entities determined to be engaged in malicious cyberactivities or in transnational crime. Separately, the Justice Department has prosecuted some Iranian entities for such activity. Entities sanctioned under the two orders below are listed in the tables at the end of the report.

Executive Order 13581

E.O. 13581 (July 25, 2011) blocks the U.S.-based property of entities determined (1) to be a foreign person that constitutes a significant transnational criminal organization; (2) to have materially assisted any person sanctioned under this order; or (3) to be owned or controlled by or to have acted on behalf of a person sanctioned under the order.

Executive Order 13694

E.O. 13694 (April 1, 2015) blocks U.S.-based property of foreign entities determined to have engaged in cyber-enabled activities that (1) harm or compromise the provision of services by computers or computer networks supporting in the critical infrastructure sector; (2) compromise critical infrastructure; (3) disrupt computers or computer networks; or (4) cause misappropriation

[47] Dept. of State. *Findings Pursuant to the Iran Freedom and Counter-Proliferation Act (IFCA) of 2012*. October 31, 2019.

of funds, trade secrets, personal identifiers, or financial information for financial advantage or gain.

U.S. State-Level Sanctions

Some U.S. laws require or call for divestment of shares of firms that conduct certain transactions with Iran. A divestment-promotion provision was contained in CISADA, providing a "safe harbor" for investment managers who sell shares of firms that invest in Iran's energy sector at levels that would trigger U.S. sanctions under the Iran Sanctions Act. Section 219 of the ITRSHRA of 2012 requires companies to reports to the Securities and Exchange Commission whether they or any corporate affiliate has engaged in any transactions with Iran that could trigger sanctions under ISA, CISADA, and E.O 13382 and 13224. Numerous states have adopted laws, regulations, and policies to divest from—or avoid state government business with—foreign companies that conduct certain transactions with Iran.

Sanctions Supporting Democracy/Human Rights

U.S. policy and legislation since the June 12, 2009, election-related uprising in Iran has sought to support the ability of the domestic opposition in Iran to communicate and to sanction Iranian officials and institutions, such as the IRGC, that commit human rights abuses or engage in corruption. Individuals and entities designated under the executive orders and provisions discussed below are listed in the tables at the end of this report. For those provisions that ban visas to enter the United States, the State Department interprets the provisions to apply to all members of the designated entity.[48]

Expanding Internet and Communications Freedoms

Some laws focus on expanding internet freedom in Iran or preventing the Iranian government from using the internet to identify opponents.

- Subtitle D of the FY2010 Defense Authorization Act (P.L. 111-84), called the "VOICE" (Victims of Iranian Censorship) Act, contained provisions to increase U.S. broadcasting to Iran and to identify to Congress companies that are selling Iran technology equipment that it can use to control internet usage by Iranians.
- *CISADA Provisions*. Section 106 of CISADA prohibits U.S. government contracts with foreign companies that sell technology that Iran could use to monitor or control Iranian usage of the Internet. The provisions were directed against Nokia (Finland) and Siemens (Germany) for selling internet monitoring and censorship technology to Iran in 2008.[49] The provision was derived from the Reduce Iranian Cyber-Suppression Act (111th Congress, S. 1475 and H.R. 3284). Section 103(b)(2) of CISADA exempts from the U.S. export ban on Iran the sale of equipment to help Iranians communicate via the internet.
- E.O. 13606 (April 23, 2012) sanctions persons who commit "Grave Human Rights Abuses by the Governments of Iran and Syria via Information Technology (GHRAVITY)." The order blocks the U.S.-based property and essentially bars

[48] U.S. Department of the Treasury, Office of Public Affairs, *Treasury Sanctions Iranian Security Forces for Human Rights Abuses*, June 9, 2011.

[49] Christopher Rhoads, "Iran's Web Spying Aided by Western Technology," *Wall Street Journal*, June 22, 2009.

U.S. entry and bans any U.S. trade with persons and entities listed in an Annex and persons or entities subsequently determined to be (1) operating any technology that allows the Iranian (or Syrian) government to disrupt, monitor, or track computer usage by citizens of those countries or assisting the two governments in such disruptions or monitoring; or (2) selling to Iran (or Syria) technology that enables them to carry out such actions.

- Section 403 of ITRSHRA sanctions (visa ban, U.S.-based property blocked) persons/firms determined to have engaged in censorship in Iran, limited access to media, or—for example, a foreign satellite service provider—supported Iranian government jamming or frequency manipulation.
- E.O. 13628 (October 9, 2012) implemented ITRSHRA Section 403 by blocking the property of entities determined to have committed censorship, limited free expression, or assisted in jamming communications. The order specifies the sanctions authorities of the Department of State and of Treasury.
- *Regulations Changes by Treasury/OFAC*. On March 2010, a General License was provided for the provision to Iranians of free mass market software.[50] The General License was expanded (2012) to include additional types of software and information technology products, provided the products were available at no cost to the user.[51] The items included personal communications, personal data storage, browsers, plug-ins, document readers, and free mobile applications related to personal communications. The General License was further amended (2013) to apply to the cash sale (no financing), to Iran of equipment that Iranians can use to communicate (e.g., cellphones, laptops, satellite internet, website hosting, and related products and services).

Measures to Sanction Human Rights Abuses/Promote Civil Society

Some Iran-specific legislation and administrative action has sought to sanction regime officials involved in suppressing the domestic opposition in Iran or in human rights abuses more generally.

- Section 105 of CISADA bans travel and freezes the U.S.-based assets of those Iranians determined to be human rights abusers. Section 105 terminates if the President certifies to Congress that Iran has (1) unconditionally released all political prisoners detained after the June 2009 uprising; (2) ceased violence, unlawful detention, torture, and abuse of citizens who engaged in peaceful protest; (3) fully investigated abuses of political activists after the 2009 uprising; and (4) committed to and is making progress toward establishing an independent judiciary and respecting human rights.
- E.O. 13553 (September 29, 2010) implements Section 105 of CISADA by sanctioning Iranians determined to be responsible for or complicit in post-2009 Iran election human rights abuses.
- *The CAATSA law* (see above) expanded Section 105 of CISADA by authorizing (but not mandating) sanctions on Iranian human rights abuses generally—not limited to those connected to the June 2009 uprising. The CAATSA law defines

[50] The regulations change required a waiver of the provision of the Iran-Iraq Arms Nonproliferation Act (Section 1606 waiver provision) discussed above.

[51] *Fact Sheet: Treasury Issues Interpretive Guidance and Statement of Licensing Policy on Internet Freedom in Iran*, March 20, 2012.

as sanctionable extrajudicial killings, torture, or other gross violations of internationally recognized human rights against Iranians who seek to expose illegal activity by officials or to defend or promote human rights and freedoms in Iran. The persons to be sanctioned are those named in a report provided 90 days after CAATSA enactment (by October 31, 2017) and annually thereafter. Additional Iranian human rights abusers were designated under E.O. 13533 by an October 31, 2017, CAATSA deadline.

- *Sanctions against Iranian Profiteers*. Section 1249 of IFCA amended Section 105 of CISADA by imposing sanctions on any person determined to have engaged in corruption or to have diverted or misappropriated humanitarian goods or funds for such goods for the Iranian people. The measure targets Iranian profiteers who use official connections to corner the market for vital medicines. This provision codified a similar provision of E.O. 13645.
- *Sanctions against Iranian Government Broadcasters/IRIB.* Section 1248 of IFCA (Subtitle D of P.L. 112-239) mandates inclusion of the Islamic Republic of Iran Broadcasting (IRIB), the state broadcasting umbrella group, as a human rights abuser. IRIB was designated as an SDN on February 6, 2013, under E.O. 13628 for limiting free expression in Iran. On February 14, 2014, the State Department waived IFCA sanctions under Sections 1244, 1246, or 1247, on any entity that provides satellite services to IRIB. The waiver has been renewed each year since.
- *E.O. 13846 (August 6, 2018).* The executive order that reimposed pre-JCPOA sanctions Iranian human rights abusers and corrupt officials. No sanctions imposed for such behaviors were suspended to implement the JCPOA. Section 7 of the order blocks the U.S.-based property of persons that (1) engaged after January 2, 2013, in corrupt diversion of goods intended for the Iranian people; (2) sold (after August 10, 2012) Iran goods or technologies or provided services used by the Iranian government to commit serious human rights abuses; (3) engaged in censorship or limited free expression in Iran (after June 12, 2009); or (4) provided goods or services to any person sanctioned under the order.
- *Sanctions on Sales of Anti-Riot Equipment.* Section 402 of the ITRSHRA amended Section 105 of CISADA by imposing visa bans on and blocking the U.S. property of any person or company that sells the Iranian government goods or technologies that it can use to commit human rights abuses. Such goods include firearms, rubber bullets, police batons, chemical or pepper sprays, stun grenades, tear gas, water cannons, and like goods. In addition, ISA sanctions are to be imposed on any person determined have sold such equipment to the IRGC.
- *Separate Visa Bans.* Since 2011, the State Department imposed visa restrictions on over 100 Iranian officials for participating in political repression in Iran, but it has not named them, on the grounds that visa records are confidential. The action was taken under the authorities of Section 212(a)(3)(C) of the Immigration and Nationality Act, which renders inadmissible to the United States a foreign person whose activities could have serious consequences for the United States. On September 25, 2019, President Trump issued a proclamation denying entry into the United States of senior Iranian officials and immediate family members.[52]

[52] Proclamation on the Suspension of Entry as Immigrants and Nonimmigrants of Senior Officials of the Government of Iran. September 25, 2019.

- *High Level Iranian Visits to the United Nations*. There are certain exemptions in the case of high level Iranian visits to attend U.N. meetings in New York. Under the U.N. Participation Act (P.L. 79-264), because the United States hosts the United Nations headquarters in New York, visas are issued to heads of state and their aides attending these meetings. The State Department has refused visas for Iranian officials who were involved in acts of terrorism or human rights abuses.

Non-Iran-Specific Human Rights Laws

The Trump Administration used global human rights laws to sanction Iranian violators.

- *Global Magnitsky Act.* The Global Magnitsky Human Rights Accountability Act, enacted as part of the National Defense Authorization Act for Fiscal Year 2017 (NDAA 2017; P.L. 114-328; December 23, 2016), authorizes the President to impose economic sanctions and deny entry into the United States to any foreign person the President identifies as engaging in human rights abuse or corruption. E.O. 13818, providing for sanctions on persons determined to have engaged in the activity outlined in the act, was issued on December 20, 2017.
- *Section 7031(c) of the State Department and Foreign Operations Appropriation.* For the last few years, successive foreign aid appropriations laws have contained a section (7031c) that makes persons determined to have committed gross violations of human rights ineligible for entry to the United States. For FY2020, this provision is in P.L. 116-94, division G (H.R. 1865).
- *E.O. 13848 on Foreign Interference in U.S. Elections* (September 12, 2018). President Trump issued E.O. 13848, not specific to Iran, blocking the U.S.-based property of persons determined to have "have directly or indirectly engaged in, sponsored, concealed, or otherwise been complicit in foreign interference in a United States election." Violators are potentially subject to additional sanctions blocking them from access to the U.S. economy pursuant to a U.S. investigation of their offenses. Several Iranian entities and persons were designated under the order in November 2021 for alleged interference in the 2020 U.S. presidential election.

Sanctions on Iran's Leadership

The Trump Administration imposed sanctions on some members of Iran's civilian leadership. Any Iranian official that is named an SDN is subject to a freezing of their U.S.-based property and there are secondary sanctions (noted throughout) on third parties that deal with those entities. Section 103(b)(3) of CISADA also provides for the freezing of assets of any "family member or associate acting for on behalf of the person" that is named as an SDN.

Executive Order 13876

On June 24, 2019, President Trump issued E.O. 13876 imposing sanctions on the assets of Supreme Leader Ali Khamene'i and his top associates. The order

- Blocks the U.S.-based property or assets of the Supreme Leader and his office, any Iranian appointed by him to an official position, or any person that materially assists the Supreme Leader or his office.

- Bars from the U.S. financial system any bank determined to have conducted or facilitated a financial transaction with a Supreme Leader-related or Supreme Leader-appointed official.

Implementation: Supreme Leader Khamene'i and his office are sanctioned by the order itself. Subsequently, Iran's Foreign Minister Mohammad Javad Zarif and other senior Iranian officials and commanders were designated under the order, as shown in the tables at the end of the report.

U.N. Sanctions

During 2006-2008, three U.N. Security Council resolutions—1737, 1747, and 1803—imposed sanctions on Iran's nuclear program and WMD infrastructure. Resolution 1929 (June 9, 2010) asserted that major sectors of the Iranian economy support Iran's nuclear program and authorized U.N. member states to sanction civilian sectors of Iran's economy. It also imposed binding limitations on Iran's development of nuclear-capable ballistic missiles and imports and exports of arms. The U.N. sanctions on Iran were enacted by the Security Council under Article 41 of Chapter VII of the U.N. Charter[53] and applied to all U.N. member states.

Resolution 2231 and U.N. Sanctions Eased

U.N. Security Council Resolution 2231 (July 20, 2015) contained the provisions below. It:

- Endorsed the JCPOA, superseded all prior Iran-related resolutions as of Implementation Day (January 16, 2016), and lifted U.N. sanctions on Iran. Under Paragraph 6(c) of Annex B of Resolution 2231, Iranian civilian nuclear entities sanctioned under Resolutions 1737 and subsequent resolutions (and named in an attachment to the Annex) were "delisted" on Implementation Day. Those not listed on the attachment continue to be sanctioned until Transition Day (October 18, 2023). Bank Sepah and Bank Sepah International PLC were delisted on Implementation Day by separate Security Council action. Paragraph 6(c) provides for the Security Council to be able to delist or list any entity at any time.
- "Called on" Iran not to develop ballistic missiles "designed to be capable" of delivering a nuclear weapon for a maximum of eight years from Adoption Day (October 18, 2015). The restriction expires on October 18, 2023.
- Required Security Council approval for Iran to export arms or to purchase any arms (major combat systems named in the resolution) for a maximum of five years from Adoption Day (October 18, 2020). The Security Council deems the ban to have expired on October 18, 2020, as planned, a position that the Trump Administration disputed but which the Biden Administration upheld in a letter to the U.N. Secretary-General of February 18, 2021. See CRS In Focus IF11429, *U.N. Ban on Iran Arms Transfers and Sanctions Snapback*, by Kenneth Katzman.

[53] Security Council resolutions that reference Chapter VII of the U.N. Charter represent actions taken with respect to threats to international peace and acts of aggression. Article 41 of that Chapter, in general, provides for enforcement of the resolution in question through economic and diplomatic sanctions, but not through military action.

Table 3. Summary of Provisions of U.N. Resolutions on Iran Nuclear Program (1737, 1747, 1803, 1929, and 2231)

Resolution 2231 superseded all the previous Iran resolutions

Resolution 1737 required Iran to suspend uranium enrichment, to suspend construction of the heavy-water reactor at Arak, ratify the "Additional Protocol" to Iran's IAEA Safeguards Agreement. (1737)
1737 froze the assets of Iranian persons and entities named in annexes to that and subsequent resolutions, and required U.N. member states to ban the travel of named Iranians.
Transfer to Iran of nuclear, missile, and dual use items to Iran prohibited, except for use in light-water reactors (1737 and 1747). Resolution 2231 delegates to a Joint Commission the authority to approve Iran's applications to purchase dual-use items.
Resolution 1747 prohibited Iran from exporting arms. Resolution 2231 requires Iran to obtain Security Council approval to export arms for a maximum of five years.
Resolution 1929 prohibited Iran from investing abroad in uranium mining, related nuclear technologies or nuclear capable ballistic missile technology, and prohibits Iran from developing/testing, nuclear-capable ballistic missiles.
1929 mandated that countries not export major combat systems to Iran, but did not bar sales of missiles that are not on the U.N. Registry of Conventional Arms. Resolution 2231 makes arms sales to Iran and exportation of arms from Iran subject to approval by the U.N. Security Council, for a maximum of five years from Adoption Day (until October 2020).
1929 called for restraint on transactions with Iranian banks, particularly Bank Melli and Bank Saderat.
1929 called for "Vigilance" (but not a ban) on making international lending to Iran and providing trade credits and other financing.
929 called on countries to inspect cargoes carried by Iran Air Cargo and Islamic Republic of Iran Shipping Lines—or by any ships in national or international waters—if there are indications they carry cargo banned for carriage to Iran. Searches in international waters would require concurrence of the country where the ship is registered. Resolution 2231 requires continued enforcement of remaining restrictions.
Prior to JCPOA implementation, a Sanctions Committee, composed of the 15 members of the Security Council, monitored implementation of all Iran sanctions and collected and disseminated information on Iranian violations and other entities involved in banned activities. A "panel of experts" was empowered by Resolution 1929 to assist the sanctions committee in implementing all Iran resolutions and to suggest ways to be more effective.

Source: Text of U.N. Security Council resolutions 1737, 1747, 1803, 1929, and 2231. http://www.un.org.

Iran Compliance Status

Until August 2019, U.N. and International Atomic Energy Agency reports stated that Iran was complying with its nuclear obligations under the JCPOA. Since mid-2019, Iran has decreased its compliance with the nuclear restrictions of the JCPOA on the grounds that the United States has reimposed secondary sanctions on Iran. See CRS Report R43333, *Iran Nuclear Agreement and U.S. Exit*, by Paul K. Kerr and Kenneth Katzman.

U.N. reports on Iranian compliance with Resolution 2231[54] have noted assertions by several U.N. Security Council members, including the United States, that Iranian missile tests have been inconsistent with the resolution. U.S. officials have called some of Iran's space and medium-range missile launches as violations of the resolution. Iran did not buy major combat systems during the period that the arms transfer ban was in effect, but it repeatedly violated the U.N. ban on exportation of arms. See CRS In Focus IF11429, *U.N. Ban on Iran Arms Transfers and Sanctions Snapback*, by Kenneth Katzman.

[54] The report is reprinted in Iran Watch, at http://www.iranwatch.org/library/multilateral-organizations/united-nations/un-secretary-general/third-report-secretary-general-implementation-security-council-resolution-2231.

Sanctions Application under Nuclear Agreements

The following sections discuss sanctions relief provided under the November 2013 interim nuclear agreement (Joint Plan of Action, JPoA) and the JCPOA.

Sanctions Eased by the Joint Plan of Action (JPoA)

The JPoA (in effect January 20, 2014-January 16, 2016) provided Iran with "limited, temporary, targeted, and reversible" easing of international sanctions:[55]

- Iran's oil customers were not required to further reduce their oil purchases from Iran, with waivers of Section 1244(c)(1) of IFCA, ITRSHRA, and ISA.
- A waiver of Section 1245(d)(1) of IFCA allowed Iran to receive directly $700 million per month in hard currency from oil sales and $65 million per month to make tuition payments for Iranian students abroad (paid directly to the schools).
- E.O.s 13622 and 13645 and several provisions of U.S.-Iran trade regulations were suspended, and several sections of IFCA were waived, to enable Iran to sell petrochemicals and trade in gold and other precious metals, and to conduct transactions with foreign firms related to automotive manufacturing.
- E.O. 13382 and certain U.S.-Iran trade regulations were suspended to allow for U.S. aircraft and spare parts sales to Iran Air.

Sanctions Easing under the JCPOA and U.S. Reimposition

In accordance with the JCPOA, international sanctions relief occurred at Implementation Day (January 16, 2016). U.S. secondary sanctions were waived or terminated, but most sanctions on direct U.S.-Iran trade remained. The secondary sanctions eased during JCPOA implementation included (1) sanctions that limited Iran's exportation of oil and sanction foreign sales to Iran of gasoline and energy sector equipment, and which limit foreign investment in Iran's energy sector; (2) financial sector sanctions; and (3) sanctions on Iran's auto sector and trading in the *rial.* The EU lifted its ban on purchases of oil and gas from Iran; and Iranian banks were readmitted to the SWIFT electronic payments system. All U.N. sanctions were lifted. The U.S. sanctions that were eased went back into effect by November 5, 2018, in accordance with the Trump Administration's withdrawing the United States from the JCPOA.

The laws below were waived during the period of U.S. implementation of the JCPOA:

- Iran Sanctions Act. The WMD-related provision of ISA was not waived.
- FY2012 NDAA. Section 1245(d) sanctioning banks of countries that do not reduce Iran oil imports was waived.
- ITRSHRA. Iranian economy provisions waived. Human rights-related provisions were not waived.
- IFCA. Sections 1244, 1245, 1246, and 1247 of the act sanctioning transactions with SDNs and with named economic sectors were waived.
- E.O.s 13574, 13590, 13622, and 13645, and Sections 5-7 and 15 of E.O. 13628, were revoked outright by E.O. 13716.

[55] The Administration sanctions suspensions and waivers are detailed at http://www.state.gov/p/nea/rls/220049.htm.

- The core provision of CISADA that sanctions foreign banks was not waived, but most listed Iranian banks were "delisted."
- Other Iranian economic entities and personalities listed in Attachment III of the JCPOA were delisted, enabling foreign companies/banks to resume transactions with those entities without risking being penalized by the United States. The tables at the end of the report depict in italics those entities delisted.
- The JCPOA required the U.S. Administration, by "Transition Day," (October 2023, eight years after Adoption Day) to request that Congress lift virtually all of the sanctions that were suspended under the JCPOA. No outcome is mandated.
- The JCPOA terminates U.N. sanctions on persons and entities still designated for U.N. sanctions on Transition Day. All U.N. sanctions are to terminate by "Termination Day" (October 2025, ten years after Adoption Day).

In implementing its decision to exit the JCPOA and apply "maximum pressure" on Iran's economy, all U.S. sanctions that were eased were reimposed within two "wind down" periods—a 90-day wind down ending on August 6, 2018 and a 180-day wind down ending on November 4, 2018. Even though it reimposed all U.S. sanctions on Iran, the Trump Administration

- initially gave eight countries the SRE to enable them to continue transactions with Iran's Central Bank and to purchase Iranian oil. However, on May 2, 2019, the SREs were terminated. The Biden Administration has not provided any SREs.
- kept in place seven waivers under IFCA that enable foreign entities to remove Iran's low-enriched uranium (LEU) that exceeds the 300kg allowed stockpile, to buy Iran's heavy water, and expand the Bushehr civilian nuclear power reactor. However, the Administration ended these waivers during 2019-2020.
- continued to waive Section 1247(e) of IFCA to enable Iraq to continue paying for purchases of natural gas from Iran.
- issued the permitted IFCA exception for Afghan reconstruction to enable India to continue work at Iran's Chahbahar Port.
- renewed the licenses of certain firms to enable them to continue developing the Rhum gas field in the North Sea that Iran partly owns.

U.S. Sanctions that Remained in Place under the JCPOA

The JCPOA did not commit the United States to suspend U.S. sanctions related to terrorism, proliferation, arms transfer, or human rights abuses, or suspend the ban on U.S.-Iran direct trade (with the selected exceptions discussed above). The sanctions below remained in place:

- E.O. 12959, the ban on U.S. trade with and investment in Iran;
- E.O. 13224 sanctioning terrorism entities, any sanctions related to Iran's designation as a state sponsor or terrorism, and any other terrorism-related sanctions. The JCPOA did not commit the United States to revoke Iran's placement on the terrorism list;
- E.O. 13382 on proliferation;

- proliferation-related sanctions laws: the Iran-Iraq Arms Non-Proliferation Act; the Iran-North Korea-Syria Non-Proliferation Act (INKSNA);[56] and the section of ISA that sanctions WMD- and arms-related transactions with Iran;
- E.O. 13438 on Iran's interference in Iraq and E.O. 13572 on repression in Syria;
- E.O. 13606 and E.O. 13628 and the provisions of CISADA, ITRSHRA, and IFCA that pertain to human rights or democratic change in Iran;
- all sanctions on the IRGC, military, proliferation-related, human rights, and terrorism-related entities that were not "delisted" from sanctions; and
- regulations barring Iran from access to the U.S. financial system.

Other Mechanisms to "Snap-Back" Sanctions on Iran

Sanctions might have been reimposed by congressional action in accordance with President Trump's withholding of certification of Iranian compliance with the JCPOA, under the Iran Nuclear Agreement Review Act (INARA, P.L. 114-17). Certification was withheld in October 2017 and January and April of 2018, but Congress did not reimpose sanctions.[57]

The JCPOA (paragraph 36 and 37) and Resolution 2231 (paragraphs 10-13) contain a mechanism for the "snap back" of U.N. sanctions if Iran does not satisfactorily resolve a compliance dispute. According to the JCPOA (and Resolution 2231), the United States (or any veto-wielding member of the U.N. Security Council) would have been able to block a U.N. Security Council resolution that would continue the lifting of U.N. sanctions despite Iran's refusal to resolve the dispute. In that case " ... the provisions of the old U.N. Security Council resolutions would be reimposed, unless the U.N. Security Council decides otherwise."

The Trump Administration asserted that Resolution 2231 allows the United States to trigger the snap-back because it remained legally a "participant" in Resolution. The Administration formally triggered the snapback provision and asserted that, on September 19, 2020, U.N. sanctions had been reimposed. However, the Security Council members overwhelmingly rejected the U.S. argument, and the U.N. considered U.N. sanctions still ended. The Biden Administration revoked the assertion of U.N. sanctions snapback on February 18, 2021, as noted above.

Sanctions Imposed Subsequent to the U.S. Exit from the JCPOA

The Biden Administration has been negotiating with Iran since April 2021 to achieve a mutual return to full compliance with the JCPOA. Biden Administration officials have acknowledged in press interviews that doing so will require again easing those sanctions that were suspended during the 2016-2018 period of U.S. implementation of the JCPOA, as well as economic sanctions imposed by the Trump Administration that are "inconsistent" with the agreement (i.e., any sanctions on Iran's economic sectors). The Biden Administration has taken a position similar to that of the Obama and Trump Administrations that arms and proliferation-related, terrorism-related, and human rights-related sanctions are not inconsistent with the JCPOA.

A U.S. return to the JCPOA would likely require "delisting" not only all the entities designated for sanctions in 2016, but also the hundreds of additional economic entities designated for sanctions since the U.S. exit from the JCPOA. The Trump Administration designated several

[56] The JCPOA committed the United States to terminate sanctions on some entities designated under INKSNA.

[57] For more information, see CRS Report R44942, *U.S. Decision to Cease Implementing the Iran Nuclear Agreement*, by Kenneth Katzman, Paul K. Kerr, and Valerie Heitshusen.

Iranian economic entities, including its Central Bank, as terrorism-supporting entities, and Iran is demanding that any economic entity—including those designated as terrorist—be "delisted" from U.S. sanctions as part of a U.S. return to the JCPOA.[58] By indicating that sanctions inconsistent with the JCPOA would be lifted if there is a deal, Biden Administration officials appear to have largely accepted the Iranian position on such economic entities.[59]

The set of "post-JCPOA U.S. sanctions" includes

- The Countering America's Adversaries through Terrorism Sanctions Act (CAATSA, enacted in August 2017). Most provisions focus on arms, missiles, and human rights and might not necessarily require easing in a revived JCPOA.
- The designation of the IRGC as an FTO. April 2019. As noted above, no IRGC sanctions were lifted to implement the JCPOA.
- E.O. 13871 sanctioning Iran's minerals and metals sector. May 2019.
- E.O. 13876 sanctioning the office of Iran's Supreme Leader. June 2019. Even though human rights related sanctions were not required to be eased as part of the JCPOA, it can be argued that Iranian negotiators will insist on the revocation of this order because of the political sensitivity of his position in Iran's hierarchy.
- Central Bank named as a terrorism entity under E.O. 13224. September 2019. Because of the centrality of the Central Bank to Iran's financial system, Iran is demanding that this designation be revoked.
- E.O. 13902 sanctioning the construction, manufacturing, mining, and textile sector. January 2020.
- E.O. 13949 sanctioning entities that facilitate sales of conventional weaponry to Iran (September 2020). U.S. sanctions on conventional weapons were not required to be eased in implementation of the JCPOA.

International Implementation and Compliance

During 2010-2016, converging international views on Iran's expanding nuclear program produced global consensus to pressure Iran through sanctions. All the JCPOA parties publicly opposed the U.S. decision to exit the JCPOA in 2018 and have sought to continue to provide its economic benefits to Iran. A comparison between U.S., U.N., and EU sanctions is below.[60]

European Union (EU)

After the passage of Resolution 1929, in 2010 European Union (EU) sanctions on Iran became nearly as extensive as those of the United States. This shift contrasted with earlier periods, when the EU countries refused to join the 1995 U.S. trade ban on Iran, EU countries rescheduled $16 billion in Iranian debt bilaterally, and the EU and Iran held talks on a trade agreement during 2002-2005.[61] Under the JCPOA, EU sanctions that were imposed in 2012 were lifted, including

[58] "Trump Administration Hopes to Make Iran Pressure Campaign Harder to Reverse." *Wall Street Journal*, October 23, 2020.

[59] "US eyes major rollback in Iran sanctions to revive nuke deal." *Associated Press*, April 28, 2021.

[60] See CRS Report R44017, *Iran's Foreign and Defense Policies*, by Kenneth Katzman.

[61] During the active period of talks, which began in December 2002, there were working groups on the trade agreement terms, proliferation, human rights, Iran-sponsored terrorism, counternarcotics, refugees, migration issues, and the Iranian opposition PMOI.

- A ban on oil and gas imports from Iran; including on insurance for shipping oil or petrochemicals from Iran and a freeze on the assets of Iranian shipping firms.
- A ban on trade with Iran in gold, precious metals, diamonds, and petrochemicals.
- A freeze of the assets of Iran's Central Bank (except for approved civilian trade) and a ban on transactions between European and Iranian banks and on short-term export credits, guarantees, and insurance.
- A ban on exports to Iran of graphite, semi-finished metals, industrial software, shipbuilding technology, oil storage capabilities, and flagging or classification services for Iranian tankers and cargo vessels.
- A large number of entities that had been sanctioned by EU Council decisions and regulations over the years were "delisted" by the EU on Implementation Day.

The following EU sanctions remained in place:

- An embargo on sales to Iran of arms, missile technology, other proliferation-sensitive items, and gear for internal repression.
- A ban on Iranian persons and entities designated for human rights abuses or supporting terrorism from visiting EU countries, and a freeze on their EU-based assets (see **Appendix A** below).

Even though the EU countries did not reimpose sanctions on Iran after the U.S. withdrawal from the JCPOA, many European firms ceased Iran-related transactions or exited the Iran market:[62]

- *Industry.* Renault and Citroen of France suspended their post-JCPOA $1 billion investments in a joint venture with two Iranian firms to boost car production capacity in Iran. In 2018, Daimler (Mercedes Benz) announced suspension of business in Iran, Scania of Sweden ended an effort to establish a bus factory in Iran, and Volvo halted truck assembly in Iran. German industrial giant Siemens said in late 2018 that it would pursue no new Iranian business. Italy's Danieli industrial conglomerates and Gruppo Ventura exited the Iranian market.
- *Banking*. Among the major banks that publicly announced exiting the Iran market were: DZ Bank and Allianz of Germany; Oberbank of Austria; and Banque Wormser Freres of France. In July 2018, at U.S. request, Germany's central bank blocked Iran's withdrawal of $400 million in cash from the Europaische-Iranische Handlesbank (EIH), which is partly owned by Iran.[63]
- *Energy.* No EU state is known to have bought Iranian oil since U.S. energy sanctions went back into effect in November 2018. Total SA of France exited a nearly $5 billion energy investment in South Pars gas field.
- *Shipping.* Hapag-Lloyd of Germany and Denmark's AP Moller-Maersk ceased shipping services to Iran.
- *Telecommunications.* Germany telecommunications firm Deutsche Telekom announced in September 2018 that it would end its business in Iran.
- *Rhum Gas Field*. The Rhum gas field in the North Sea, which is partly owned by Iranian Oil Company (a subsidiary of NIOC), has continued operating. In part because the field supplies about 5% of Britain's demand for natural gas, in

[62] "Iran Nuclear Deal: The EU's Billion-Dollar Deals at Risk," BBC News, May 11, 2018.

[63] Germany's Central Bank Imposes Rule to Stop Cash Delivery to Tehran. *Jerusalem Post*, August 6, 2018.

October 2018, the Trump Administration renewed the license of BP and Serica Energy to continue providing services to the field.[64]

European Special Purpose Vehicle/INSTEX

The EU countries continued to support the JCPOA while assailing Tehran's violations of its nuclear commitments, and they did not subscribe to the Trump Administration's maximum pressure policy on Iran. On August 6, 2018, a 1996 EU "blocking statute" that seeks to protect EU firms from reimposed U.S. sanctions took effect.

In September 2018, Germany, France, and Britain, joined by Russia and China, as well as Iran, endorsed the creation of a "special purpose vehicle" (SPV) that would facilitate trade with Iran by avoiding dollar-denominated transactions or other exposure to the U.S. market. In a January 31, 2019 joint statement, France, Britain, and Germany announced the registration of the "Instrument for Supporting Trade Exchanges" (INSTEX), with the stated focus on transactions in goods not subject to sanctions, including medicines, medical devices and food.[65] In April 2019, Iran set up the required counterparty—the "Special Trade and Finance Instrument" (STFI). Six additional countries in Europe joined the INSTEX system in December 2019 and the mechanism subsequently sought to speed up processing of medical transactions to help Iran deal with the COVID-19 pandemic in 2020. On March 31, 2020, INSTEX completed its first transaction—for about $540,000 worth of medical equipment[66] but the vehicle has been largely dormant since.

While attempting to preserve civilian economic engagement with Iran, the European countries have sought to support U.S. efforts to counter Iran's terrorism and proliferation activities. In January 2019, the EU added Iran's intelligence service (MOIS) and two intelligence operatives to its terrorism-related sanctions list in response to allegations of Iranian terrorism plotting in Europe. Germany and Italy have denied landing rights to Iran's Mahan Air, which the United States has designated as a terrorism-supporting entity.

SWIFT Electronic Payments System

The management of the Brussels-based Swift electronic payments system has sought to balance financial risks with the policies of the EU governments. In March 2012, SWIFT acceded to an EU request to expel 14 EU-sanctioned Iranian banks.[67] Some Iranian banks were still able to conduct electronic transactions with the European Central Bank via the "Target II" system. Even though the EU did not reimpose sanctions on Iran in concert with the Trump Administration, SWIFT's board is independent and, in order to avoid risk of U.S. penalties, in late 2018, the system again disconnected the Iranian banks that were designated for U.S. sanctions.

China and Russia

Russia and China, two permanent members of the U.N. Security Council and parties to the JCPOA, historically have imposed only those sanctions required by Security Council resolutions.

Increasingly aligned on regional issues, Iran and Russia have agreed to expand energy and more general trade, but there is little evident implementation of any agreements. In December 2018,

[64] "U.S. Grants BP, Serica License to Run Iran-Owned North Sea Field." Reuters, October 9, 2018.

[65] Joint Statement on the New Mechanism to Facilitate Trade with Iran. January 31, 2019.

[66] "EU Ramps up Trade System with Iran despite U.S. Threats." *Wall Street Journal*, March 31, 2020.

[67] Avi Jorish, "Despite Sanctions, Iran's Money Flow Continues," *Wall Street Journal*, June 25, 2013.

Iran signed a free trade deal with the Russia-led "Eurasian Economic Union," suggesting Russian intent to help Iran circumvent U.S. sanctions.

China is a major factor in the effectiveness of any sanctions regime on Iran because China remains Iran's largest oil customer. During 2012-2016, China was instrumental in reducing Iran's total oil exports by reducing its buys from Iran to about 435,000 barrels per day from its 2011 average of 600,000 barrels per day. Since the reimposition of U.S. sanctions, China has continued to import Iranian oil despite the ending of the SRE as of May 2, 2019, and it has increased its purchases from Iran since the start of the Biden Administration. Iran's automotive sector obtains a significant proportion of its parts from China. In November 2018, China's Kunlun Bank—a CNPC affiliate that was sanctioned under CISADA in 2012—reportedly restricted Iran from exchanging funds into hard currency such as dollars.[68] A state-owned China firm (CNPC) withdrew from a major phase of Iran's South Pars gas field, perhaps to avoid U.S. sanctions.

The Trump Administration sanctioned numerous Chinese economic entities for transactions with Iran.[69] On July 23, 2019, the Administration sanctioned (under IFCA) a small Chinese firm, Zhuhai Zhenrong Company Ltd., for buying oil from Iran.[70] Prior to the expiration of the SREs, China had stockpiled 20 million barrels of Iranian oil at its Dalian port,[71] and importation of that oil apparently is not counted until it clears customs checkpoints.

China is also a large investor in Iran. China's President Xi Jinping visited Iran and other Middle East countries in the immediate aftermath of the JCPOA, and stated that Iran is a vital link in an effort to extend its economic influence westward through its "One Belt, One Road" initiative. In concert, Chinese firms and entrepreneurs have been modernizing Iran's rail and other infrastructure.[72] Since 2019, Iran and China have negotiated a reported 25-year deal for China to invest a total of $280 billion in Iran's oil, gas, and petrochemical sectors, and $120 billion to upgrade Iran's transport and manufacturing infrastructure.[73] The deal reportedly might include arms sales to Iran and other strategic ties, and China's purchases of Iranian oil at discounted prices.[74] China and Iran signed the agreement formally in late March 2021.

Japan/Korean Peninsula/Other East Asian Countries

During 2010-2016, Japan and South Korea enforced sanctions on Iran similar to those imposed by the United States and the EU. Both countries cut imports of Iranian oil sharply, and banks in the two countries restricted Iran's foreign exchange assets held in their banks. From 2016-2018, when U.S. sanctions were suspended, both countries increased importation of Iranian oil and eased restrictions on Iran's accounts. However, both countries—and their companies—have

[68] "As U.S. Sanctions Loom, China's Bank of Kunlun to Stop Receiving Iran Payments—Sources." *Reuters*, October 23, 2018.

[69] In April 2018, the Commerce Department (Bureau of Industry and Security, BIS, which administers Export Administration Regulations) issued a denial of export privileges action against China-based ZTE Corporation and its affiliates. The action was taken on the grounds that ZTE did not uphold the terms of a March 2017 settlement agreement with BIS.

[70] "The United States to Impose Sanctions on Chinese Firm Zhuhai Zhenrong Company Limited for Purchasing Oil from Iran." Department of State, July 22, 2019.

[71] "Boxed In: $1 billion of Iranian Crude Sits at China's Dalian Port." *Reuters*, May 1, 2019.

[72] Thomas Erdbrink. "China's Push to Link East and West Puts Iran at 'Center of Everything.'" *New York Times*, July 25, 2017.

[73] "China and Iran Flesh out Strategic Partnership." *Petroleum Economist*, September 3, 2019.

[74] "Defying U.S., China and Iran Near Trade and Military Partnership." *New York Times*, July 11, 2020.

historically been unwilling to undertake transactions with Iran that could violate U.S. sanctions, and both ended their Iranian oil purchases after their SREs concluded in May 2019. South Korea sought, but was denied, Administration concurrence to continue to import Iranian condensates (a very light oil) on which South Korea's petrochemical sector depends.

Among banks, South Korea's Woori Bank and Industrial Bank of Korea, and Nomura Holdings of Japan, are reportedly restricting Iran's use of its Central Bank accounts held in both countries.[75] South Korean banks reportedly hold about $7 billion in Iranian foreign exchange assets.[76] Japanese banks reportedly hold about $3 billion in Iranian assets.[77] In July 2021, the Biden Administration issued a determination that allowed Iran to use frozen funds to settle debts in South Korea and Japan—essentially to pay South Korean and Japanese exporters who sent goods to Iran before sanctions were reimposed and subsequently could not be paid.[78] There have been periodic press reports, including in 2021 and early 2022, that one or both countries have negotiated with Iran and with U.S. officials on broader releases to Iran of some of its frozen assets for the purpose of purchasing humanitarian goods, but it is not clear that any assets have been released from the Central Bank accounts held in those two countries for that purpose.[79]

Other East Asian Countries

North Korea, like Iran, has been subject to significant international sanctions, and North Korea has not pledged to abide by international sanctions against Iran. The two countries reportedly share information on a wide range of strategic ventures, particularly the development of ballistic missiles. A portion of the oil that China buys from Iran (and from other suppliers) might be transshipped to North Korea, but it is not known if North Korea buys any Iranian oil directly.[80]

Taiwan and Singapore have generally been small buyers of Iranian oil. Taiwan resumed imports of Iranian oil after sanctions were eased in 2016 and received an SRE in November 5, 2018, but has bought no Iranian oil since late 2018. Singapore has been a small buyer of Iranian oil and has apparently not bought Iranian oil since U.S. sanctions went back into effect in 2018.

India and Pakistan

Iran's economy is highly integrated into those of its immediate neighbors in South Asia. India cites U.N. Security Council resolutions as its guideline for policy toward Iran. During 2011-2016, when U.N. sanctions were in force on Iran, India's central bank ceased using a Tehran-based regional body, the Asian Clearing Union, to handle transactions with Iran, and the two countries agreed to settle half of India's oil buys from Iran in India's currency, the rupee. India reduced its imports of Iranian oil substantially after 2011, but, after sanctions were eased in 2016, India's oil imports from Iran increased to as much as 800,000 bpd in July 2018—well above 2011 levels. India paid Iran the $6.5 billion it owed for oil purchased during 2012-2016.[81] India is not reported to have bought any Iranian oil since its SRE ended in May 2019.

[75] Author conversations with South Korean officials, January-December 2019.

[76] Iran Says It Hopes South Korea, Japan Will Release $1 Billion in Blocked Funds. *Reuters*, February 23, 2021.

[77] Ibid.

[78] "US lets Iran use frozen funds to pay back Japan, S.Korea." *Agence France Presse*, July 14, 2021.

[79] "Senior S. Korean, Iranian officials discuss frozen assets." *Korea Herald*, January 7, 2022.

[80] "The Military Relationship between Iran and North Korea." *Inside Sources*, January 27, 2020.

[81] "India Seeks to Pay $6.5 Billion to Iran for Oil Imports." *Economic Times of India*. May 16, 2016.

In 2015, India agreed to help develop Iran's Chahbahar port and an associated railway that would enable India to trade with Afghanistan unimpeded by Pakistan. In May 2016, Indian Prime Minister Narendra Modi visited Iran and signed an agreement to invest $500 million to develop the port and related infrastructure. Even though the Trump Administration gave India the "Afghanistan reconstruction" exception under Section 1244(f) of IFCA, India largely stopped work on the project until late 2020. It accelerated work in early 2021, but work largely ceased again after the Taliban takeover of Afghanistan in August 2021.

Iran's economic relations with Pakistan are less extensive than are its economic ties to India. One test of Pakistan's compliance with sanctions was a pipeline project that would carry Iranian gas to Pakistan—a $7 billion project that U.S. officials on several occasions stated would be subject to ISA sanctions. Iran reportedly completed the pipeline on its side of the border but, during President Hassan Rouhani's visit to Pakistan in March 2016, Pakistan did not commit to complete the line. In 2009, India dissociated itself from the project.

Turkey

Turkey is a large neighbor whose relations with Iran have been uneven. Prior to the Trump Administration's ending of all SREs in 2019, Turkey bought about 40% of its oil from Iran. Turkey reduced purchases of Iranian oil during 2012-2016, but its buys returned to 2011 levels after sanctions on Iran were eased in 2016. Turkey's SRE to buy Iranian oil expired in May 2019 and Turkey has has not been reported to have bought Iranian oil since, according to Bloomberg data. Turkey also buys natural gas from Iran via a pipeline built in 1997, which at first was used for a swap arrangement under which gas from Turkmenistan was exported to Turkey. Direct Iranian gas exports to Turkey through the line began in 2001.[82] No ISA sanctions were imposed on the pipeline on the grounds that the gas supplies were crucial to Turkey's energy security.

There have been some indications that banks in Turkey, including Halkbank, have continued to allow Iran to obtain hard currency, including in the form of gold, in return for Iranian currency, oil, and other commodities. U.S. prosecutions have resulted in admissions of guilt by some individuals associated with Halkbank's Iran-related operations for violations of U.S. sanctions on Iran.[83]

The rich energy reserves of the Caspian Sea have created challenges for U.S. efforts to deny Iran financial resources. The Clinton and George W. Bush Administrations cited potential ISA sanctions to deter oil pipeline routes involving Iran—thereby successfully promoting an alternate route from Azerbaijan (Baku) to Turkey (Ceyhan), which became operational in 2005.

Iraq and Persian Gulf States

The Arab monarchy states of the Persian Gulf—Saudi Arabia, United Arab Emirates, Qatar, Kuwait, Bahrain, and Oman—are oil exporters and close allies of the United States, but they all maintain relatively normal trade with Iran. The UAE has a large presence of Iranian firms and several UAE-based firms have been sanctioned by the United States, including for facilitating Iranian oil and petrochemicals exports, as noted in the tables at the end of the report.

Iran and several of the Gulf states, including Kuwait and Bahrain, have had discussions on various energy and related projects. However, the projects have not materialized because of broad

[82] "Iran Clears 40% of Gas Fine to Turkey." *Financial Tribune*, June 13, 2017.

[83] Department of Justice. *Turkish Bank Charged In Manhattan Federal Court For Its Participation In A Multibillion-Dollar Iranian Sanctions Evasion Scheme*. October 15, 2019.

Iran-Gulf disputes. Qatar and Iran share the large gas field in the Gulf waters between them, and their economic relations deepened during the 2017-2021 period in which Saudi Arabia, the UAE, and Bahrain boycotted Qatar economically and politically. Iran and Oman have active economic relations, including a joint venture to expand Oman's Al Duqm port, which is envisioned as a major hub for regional trade. Omani banks, some of which operate in Iran, were used to implement some of the financial arrangements of the JPoA and JCPOA[84] and reportedly still hold substantial sums of Iranian Central Bank foreign exchange assets.[85]

Iraq has sought to remain engaged economically with Iran while avoiding running afoul of U.S. sanctions on Iran. In 2013, Iraq signed an agreement with Iran to buy natural gas through a joint pipeline that would supply several Iraqi power plants. The Trump Administration accommodated Iraq's need for Iranian electricity supplies by giving Iraq waiver permission—under Section 1247 of IFCA—to pay Iran for electricity and the Iranian natural gas that runs Iraq's power plants. That section provides for waivers of up to 180 days, but the Trump Administration and Biden Administration thus far have limited the waiver to 120-day (or shorter) increments, and required that the funds due to Iran are held in escrow at Iraq's Trade Bank.[86]

Syria and Lebanon

Iran has sought to use its extensive political influence in both Syria and Lebanon to provide financial assistance to Hezbollah and secure investments in key sectors of the Syrian economy. The Trump Administration sanctioned some Lebanese banks and Lebanese politicians for supporting Hezbollah and Iran, although in the process perhaps weakening the Lebanese banking system and aggravating Lebanon's economic downturn. In July 2020, the Trump Administration threatened to impose sanctions if Lebanon adopted a Hezbollah plan to buy oil from Iran.[87] In September 2021, Hezbollah, reportedly without the approval of the Lebanese government, arranged a shipment of Iranian diesel fuel, reportedly funded by Lebanese businessmen.[88] On September 17, the day after the shipment arrived in Lebanon, the Administration designated Hezbollah financiers in Kuwait and Lebanon—presumably persons and entities involved in the shipment—as sanctioned entities.

In January 2017, Iran and Syria signed a series of economic agreements giving Iranian firms increased access to Syria's mining, agriculture, and telecommunications sectors, as well as management of a Syrian port.[89] In July 2019, Gibraltar diverted an Iranian tanker delivering oil to

[84] Omani banks had a waiver from U.S. sanctions laws to permit transferring those funds to Iran's Central Bank, in accordance with Section 1245(d)(5) of the National Defense Authorization Act for Fiscal Year 2012 (P.L. 112-81). For text of the waiver, see a June 17, 2015, letter from Assistant Secretary of State for Legislative Affairs Julia Frifield to Senate Foreign Relations Committee Chairman Bob Corker, containing text of the "determination of waiver." A total of $5.7 billion in Iranian funds had built up in Oman's Bank Muscat by the time of implementation of the JCPOA in January 2016. In its efforts to easily access these funds, Iran obtained from the Office of Foreign Assets Control (OFAC) of the Department of the Treasury a February 2016 special license to convert the funds (held as Omani rials) to dollars as a means of easily converting the funds into Euros. Iran ultimately used a different mechanism to access the funds as hard currency, but the special license issuance resulted in a May 2018 review by the majority of the Senate Permanent Subcommittee on Investigation to assess whether that license was consistent with U.S. regulations. Permanent Subcommittee on Investigations of the U.S. Senate. "Review of U.S. Treasury Department's License to Convert Iranian Assets Using the U.S. Financial System." Majority Report. May 2018.

[85] Iran says US approved release of $3 bln of Iran's funds in Iraq, Oman, S. Korea. *Al Arabiya News*, March 7, 2021.

[86] Department of State. Waiver Transmittal Letter, April 27, 2020.

[87] "Pompeo: We are trying to prevent Iran from selling crude oil to Hezbollah." *Arab News*, July 9, 2020.

[88] "With Fuel from Iran, Hezbollah Steps In Where Lebanon Has Failed." *New York Times*, September 16, 2021.

[89] Iran Signs Phone, Gas Deals with Syria. *Agence France Presse*, January 17, 2017.

Syria, a transaction that violated EU sanctions on Syria. The ship delivered the oil to Syria after its release by Gibraltar in August 2019.

Venezuela

During 2020, Iran expanded its economic relations with the regime of Nicolas Maduro in Venezuela which, like Iran, has been targeted by U.S. sanctions. In May 2020, five Iranian tankers shipped gasoline to Venezuela, reportedly in exchange for gold (which is a form of hard currency). U.S. officials threatened sanctions on those as well as four other tankers bound for Venezuela and successfully deterred the latter four from completing their deliveries.[90] The United States subsequently took legal action to impound those four shipments. Additional shipments reportedly arrived in September 2020.[91] Iran-Venezuela relations had fluctuated prior to the 2020 Iranian shipments, and earlier agreements between the two have largely not been implemented.

International Financial Institutions/World Bank/IMF and WTO

The United States representatives to international financial institutions are required to vote against international lending to Iran, but that vote, although weighted, is not sufficient to block international lending. Asserting that it needed additional funds to cope with the costs of the COVID-19 pandemic, Iran applied for a $5 billion International Monetary Fund (IMF) loan in March 2020. The Trump Administration opposed the loan on the grounds that Iran has sufficient funds to manage its response to the pandemic, and the loan did not proceed.[92] However, IMF officials have said since the start of the Biden Administration that they had begun processing the loan application.[93]

Iran has received no international financial loans since 2005. In 1993, the United States voted its 16.5% share of the World Bank against loans to Iran of $460 million for electricity, health, and irrigation projects, but the loans were approved. During FY1994-FY1996, foreign aid appropriations (P.L. 103-87, P.L. 103-306, and P.L. 104-107) cut the amount appropriated for the U.S. contribution to the bank because of its loans to Iran, contributing to a temporary halt in new bank lending to Iran. In May 2000, the United States' allies outvoted the United States to approve $232 million in loans for health and sewage projects. During April 2003-May 2005, a total of $725 million in loans were approved for environmental management, housing reform, water and sanitation projects, and land management projects, plus $400 million for earthquake relief.

WTO Accession

Iran has sought to join the World Trade Organization (WTO). Iran began accession talks in 2006 after the George W. Bush Administration dropped its objection to Iran's application as part of an effort to persuade Iran to reach a nuclear agreement. The accession process usally takes many years, and generally requires consensus of existing WTO members. The Trump Administration opposed Iran's admission, and whether Iran's application advances during the Biden Administration likely depends on the outcome of the ongoing negotiations on an Iranian and U.S. return to full compliance with the JCPOA.

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[90] Comments by Ambassador Brian Hook at Hudson Institute Seminar on Iran-Venezuela relations. July 10, 2020.

[91] "Venezuela and Iran continue to defy U.S. oil sanctions with new shipments." *World Oil,* September 28, 2020.

[92] "Pompeo Reiterates US Opposition To IMF Loan For Iran." *Radio Farda,* April 15, 2020.

[93] "IMF Says Processing Iran's $5 Billion Loan Request." *Financial Tribune*, February 6, 2021.

Effectiveness of Sanctions

Trump Administration officials asserted that U.S. sanctions on Iran "worked,"[94]although it is arguable that Iran's policies and behavior did not change dramatically. The Biden Administration has asserted that the policies of the previous administration did not prevent Iran from committing significant violations of the JCPOA or reduce the other challenges Iran poses to U.S. interests. The following sections assess the effectiveness of Iran sanctions according to several criteria.

Effect on Iran's Nuclear Program and Strategic Capabilities

The international sanctions regime of 2011-2015 is widely credited with increasing Iran's willingness to accept the JCPOA. The Trump Administration asserted that its campaign of "maximum pressure" on Iran, implemented mainly through sanctions, was intended to cause Iran to negotiate a revised JCPOA that would limit not only Iran's nuclear program but also its missile program and its regional malign activities. Iran refused such negotiations with the Trump Administration, insisting that the United States provide JCPOA sanctions relief as a precondition to talks.[95] Iran has agreed to indirect talks with the Biden Administration to restore the full force of the JCPOA, suggesting that Iran seeks the sanctions relief of the 2015 deal. Those talks are ongoing.

Still, even though sanctions during 2011-2015 might have made Iranian leaders more willing to negotiate nuclear limits, sanctions did not prevent Iran from advancing its nuclear program during that time or since. The JCPOA limits were intended to reduce Iran's nuclear "breakout time"—the time needed to accumulate enough highly-enriched uranium for one nuclear weapon—to one year, from the few months breakout time Iran was estimated to need just prior to the JCPOA. During 2016-2019, when Iran was adhering to JCPOA limits, its breakout time was estimated to be about one year. Since the 2018 U.S. exit, and Iran's announcement that it would not adhere to JCPOA nuclear limits, Iran has exceeded JCPOA limits on several nuclear program parameters, and experts estimate that its breakout time might be only a matter of about one month.[96] Iran would subsequently require an estimated one year of research and experimentation to develop the detonation processes and mechanisms needed for one working nuclear weapon. For more information on the status of Iran's nuclear program, see CRS Report R40094, *Iran's Nuclear Program: Tehran's Compliance with International Obligations*, by Paul K. Kerr.

And, even though U.S. and EU sanctions remained on Iran's missile programs after the JCPOA was implemented, Iran expanded the scale and sophistication of its missile capabilities, as demonstrated by Iran's September 14, 2019, strike on critical Saudi energy infrastructure and Iran's retaliatory attack for the killing of Qasem Soleimani in January 2020.

Sanctions—as well as Resolution 2231—have prevented Iran from buying significant amounts of major combat systems since the early 1990s. The U.N. ban on Iran's importation and exportation of weaponry expired on October 18, 2020, according to the U.N. Security Council. U.S. officials have reported to Congress that Iran continues to develop increasingly advanced military equipment, including armed drones, missiles, and rockets, some of which are transferred to the regional armed factions that Iran supports.[97]

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[94] "U.S. envoy says Iran sanctions working, warns against nuclear breaches." *Reuters*, June 27, 2019.

[95] "Iran says pandemic will not force talks with the US." *Al Monitor*, April 20, 2020.

[96] "How Close Is Iran to Getting a Nuclear Weapon?" *Foreign Policy*, January 10, 2022.

[97] Department of State. Report to Congress on Regional Strategy for Countering Conventional and Asymmetric Iranian

Effects on Iran's Regional Influence

The imposition, lifting, or reimposition of strict sanctions have arguably had minimal effect on Iran's regional behavior. Iran intervened extensively in Syria, Iraq, and Yemen during the 2011-2015 period when sanctions were exerting a significant adverse effect on Iran's economy. Iran has remained engaged in these regional conflicts after sanctions were eased in 2016, and since U.S. sanctions were reimposed in late 2018. Iran's regional activities are assessed in CRS Report R44017, *Iran's Foreign and Defense Policies*, by Kenneth Katzman.

Trump Administration officials cited Hezbollah's financial difficulties as evidence that its "maximum pressure" campaign on Iran harmed Iran's abilities to project power in the region.[98] The claim referenced reports since early 2019 that the party had to appeal for donations, cut expenses, request donations, and delay or reduce payments to its fighters.[99] In 2020, the Trump Administration attributed the apparent drawdown of pro-Iranian fighters in Syria to the effect of U.S. sanctions. It can also be argued that Iran might have adjusted its expenditures to the reduced activity on the Syria battlefield as the Asad regime gained the clear upper hand against armed rebels.

The Trump Administration also asserted that Iran's defense budget had increased 40% during the 2016-2018 time frame of JCPOA implementation.[100] On October 16, 2019, the State Department's then-Special Representative on Iran, Ambassador Brian Hook, testified before the Senate Foreign Relations Committee that

> However, from 2017 to 2018, when our pressure went into effect we saw a reduction in [Iran's] military spending of nearly 10 percent. Iran's 2019 budget, which was released in March, called for even steeper cuts, including a 28 percent cut to their defense budget and a 17 percent cut for IRGC funding.[101]

Iran's defense programs have not noticeably either slowed down or advanced more rapidly since the sharp tightening of sanctions in 2011—a period that includes the JCPOA and the U.S. exit from the JCPOA.

Oversight. A provision of the Iran Nuclear Agreement Review Act (P.L. 114-17) requires that a semiannual report on Iran's compliance with the JCPOA include information on any Iranian use of funds to support acts of terrorism. However, because the United States has ceased implementing the JCPOA, the semi-annual reports apparently are not prepared any more.

Iranian Domestic Political Effects

Although no U.S. Administration has publicly asserted that the goal of U.S. sanctions on Iran is to bring about the change of Iran's regime, a key question is whether U.S. sanctions might produce political change in Iran. In late 2017 and in November 2019, unrest broke out over economic conditions and government repression. Still, U.S. sanctions were suspended at the time of the unrest in late 2017 and there were few secondary sanctions during the large Green Movement uprising of 2009-2010, suggesting that the connection between sanctions and Iran unrest may be

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Threats in the Middle East and North Africa. Sec. 103 of Countering America's Adversaries through Sanctions Act (CAATSA), P.L. 115-44 (22 U.S.C. 9402). January 31, 2022.

[98] Testimony of Ambassador Brian Hook before the Subcommittee on the Middle East, North Africa, and International Terrorism of the House Foreign Affairs Committee, June 19, 2019.

[99] "Sanctions on Iran are Hitting Hezbollah," *Washington Post*, May 19, 2019.

[100] Statement from the President on the Reimposition of United States Sanctions with Respect to Iran, August 6, 2018.

[101] Testimony of Special Representative Brian Hook. Senate Foreign Relations Committee, October 16, 2019.

tenuous. Some Iranian protesters have complained that the country's money is being spent on regional interventions rather than on the domestic economy, but that perspective may not be directly related to sanctions.

Nor have U.S. sanctions necessarily achieved desired gradual political change. The Trump Administration's maximum pressure campaign arguably undermined President Hassan Rouhani—and bolstered Iranian hardliners—by illustrating that negotiations with the United States do not produce better relations with the United States. Hardliners overwhelmingly won Iran's February 2020 parliamentary elections.[102] A hardliner, Ibrahim Raisi, won the June 2021 presidential election.

Economic Effects

There is little dispute that U.S. sanctions imposed during 2011-2015, and since 2018, have taken a substantial toll on Iran's economy.

- ***GDP and Employment Trends.*** During 2011-2015, Iran's economy contracted approximately 20% over the period, and the unemployment rate rose to about 20%, but the JCPOA-related sanctions relief enabled Iran to achieve 7% annual growth during 2016-2018.[103] The IMF reported that Iran's economy declined by about 8% during March 2019-March 2020, but Iran achieved some growth in 2021, according to the World Bank.
- ***Oil Exports.*** During the 2011-2015 sanctions period, Iran's crude oil sales fell from 2.5 mbd in 2011 to about 1.1 mbd by 2014. The JCPOA sanctions relief enabled Iran to increase its oil exports to 2011 levels, but the reimposition of U.S. sanctions—including termination of the SREs—drove Iran's oil exports down significantly. (See oil export chart earlier in this report.)
- ***Banking.*** Global banks mostly left the Iranian market during 2011-2015 and hesitated to reenter the Iran market thereafter because of (1) reported concerns that the United States might still sanction their Iran transactions; (2) a lack of transparency in Iran's financial sector; (3) lingering concerns over past financial penalties for processing Iran-related transactions in the United States; and (4) the inability to use dollars in Iran-related transactions. Many banks that reentered the Iran market after 2016 exited again after the U.S. reimposed sanctions in 2018.
- ***Accessibility of Hard Currency Assets Held Abroad***. During 2011-2016, sanctions prevented Iran from accessing the hard currency in its accounts abroad which stood at about $115 billion.[104] Iran was able to access the funds during 2016-2018, but Iran's foreign reserves again became restricted by reimposed U.S. sanctions in 2018. The current total value of Iran's hard currency assets abroad has been estimated by U.S. officials as about $85 billion, but only about 10% of that is accessible due to the U.S.-imposed restrictions.[105]

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[102] "Iran's Hardliners Win Election by Large Margin, Mehr Says." *Bloomberg News*, February 23, 2020.

[103] "Foreign Investors Flock to Iran as U.S. Firms Watch on the Sidelines." *Wall Street Journal*, March 27, 2017.

[104] CRS conversation with Department of the Treasury officials, July 2015. Of this amount, about $60 billion was due to creditors such as China or to repay nonperforming loans to Iranian energy companies working in the Caspian and Persian Gulf.

[105] "Iran, Cut Off From Vital Cash Reserves, Faces Deeper Economic Peril, U.S. Says." *Wall Street Journal*, December 3, 2019.

- ***Currency Decline***. During the period of U.S. JCPOA implementation, the market value of the *rial* was about 35,000 to the dollar. The reimposition of U.S. sanctions in 2018 caused the *rial*'s value to plummet to 150,000 to the dollar by the November 5, 2018, and, in September 2020, to about 265,000 to the dollar.[106] The exchange rate was about 300,000 rials to the dollar in early December 2021.[107]
- ***Inflation.*** The drop in value of the currency caused inflation to accelerate during 2011-2013 to a rate of about 60%—a higher figure than that acknowledged by Iran's Central Bank. As sanctions were eased and importing goods was therefore easier for Iranian merchants, inflation slowed to the single digits by June 2016, meeting the Central Bank's stated goal. The U.S. exit from the JCPOA and reimposition of sanctions again limited the ability of Iran's merchants to import goods and inflation increased to nearly 40%. The inflation rate was about 45% in 2021, according to the Statistical Center of Iran.
- ***Industrial/Auto Production and Sales.*** Iran's light-medium manufacturing sector was expanding prior to 2011, but its dependence on imported parts left the sector vulnerable to sanctions and vehicle production fell by about 60% from 2011 to 2013. The auto sector, and manufacturing overall, rebounded after sanctions were lifted in 2016, but declined again following the U.S. exit from the JCPOA.
- ***U.S.-Iran Trade.***[108] U.S.-Iran trade remains minimal. In 2015, the last full year before JCPOA implementation, the United States sold $281 million in goods to Iran and imported $10 million worth of Iranian products. The slight relaxation of the U.S. import ban stemming from the JCPOA likely accounted for the significant increase in imports in 2016 to $86 million. U.S. exports to Iran spiked to $440 million for 2018, primarily from a major increase in U.S. sales of soybeans to Iran that year (about $318 million of that commodity). For 2019, the first full year in which all U.S. sanctions were back into effect, U.S. exports to Iran fell to $73 million and imports from Iran were only about $1.4 million. In 2020, U.S. exports to Iran were about $36 million and imports from Iran were about $4 million.

Iran's Economic Coping Strategies

Iran has sought to try to mitigate the economic effect of sanctions.

- *Export Diversification*. Iran has promoted sales of petrochemicals and non-hydrocarbon-related products, and these exports have constituted a steadily growing percentage of Iran's revenue for more than a decade.[109] Iran's March 2020-2021 budget assumed almost no oil revenue.
- *Reallocation of Investment Funds and Import Substitution*. Sanctions compelled some Iranian manufacturers to increase domestic production of some goods as

[106] "Iran's rial hits new low against dollar as economy reels." *Reuters*, September 15, 2020.

[107] "Iran currency falls as nuclear talks seem to hit roadblock." *Reuters*, December 14, 2021.

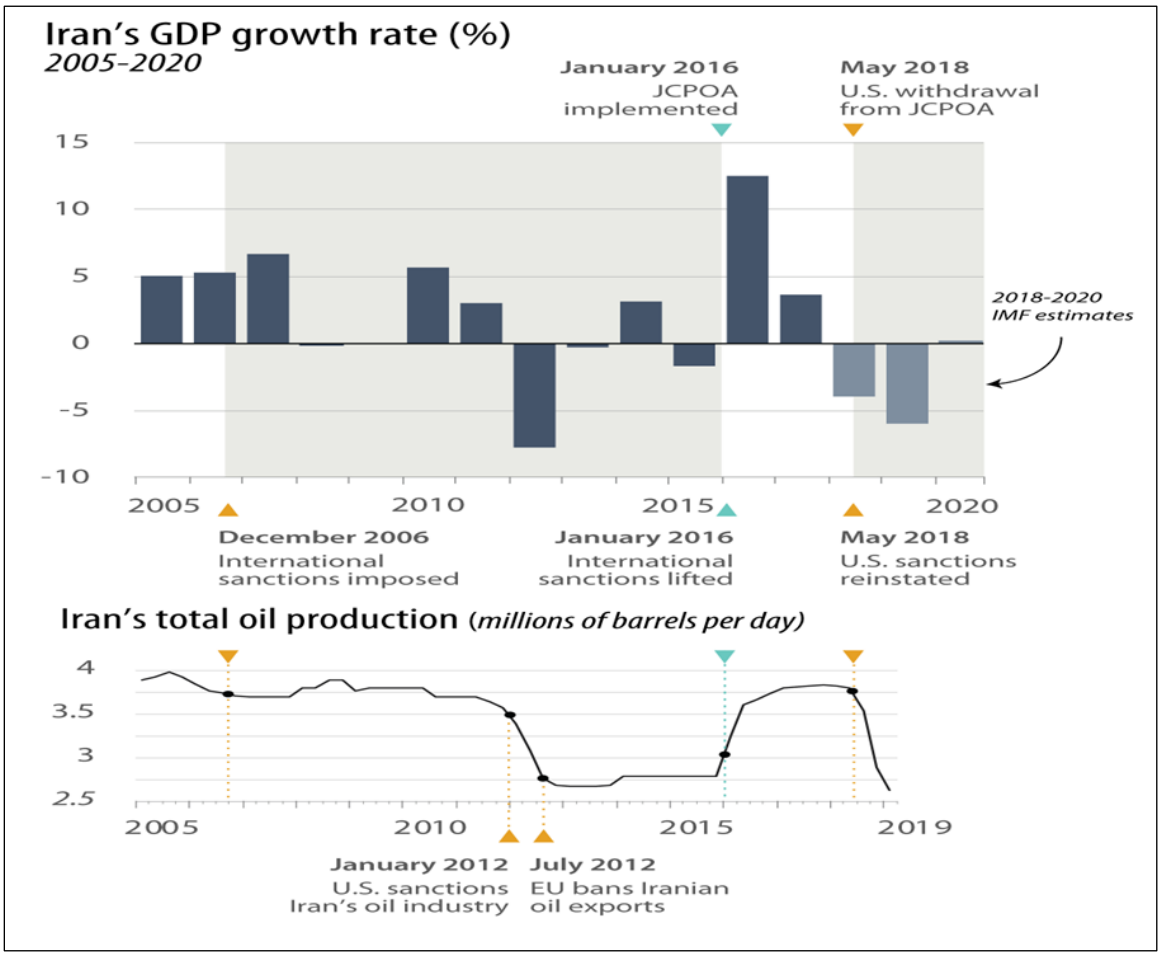
[108] Figures in this paragraph are from the U.S. Census Bureau. Foreign Trade Statistics database.

[109] Esfandyar Batmanghelidj. How Oil Sanctions Spurred Iran to Reconsider Regional Trade. Arab Gulf States Institute in Washington. June 15, 2020.

substitutes for imports. Supreme Leader Khamene'i publicly supports building a "resistance economy" that is less dependent on imports and foreign investment.

- *IRGC in the Economy/Privatization*. Since 2010, portions of Iran's state-owned enterprises have been transferred to the control of quasi-governmental entities, including cleric-run foundations (*bonyads*), holding companies, or investment groups. The IRGC's corporate affiliates are assessed by some experts as controlling at least 20% of Iran's economy.[110] Rouhani has sought to push the IRGC out of Iran's economy through divestment, but with limited success.
- *Subsidy Reductions*. Then-President Ahmadinejad (2005-2013) reduced generous subsidies while temporarily compensating families with cash payments. Gasoline prices were raised to levels similar to those in other regional countries. Rouhani has continued that policy, and he has improved collections of taxes.[111]

Figure 1. Economic Indicators



Sources: IMF 2019, U.S. Energy Information Administration, OPEC.

[110] "How Trump's terrorist designation of Iran's revolutionary guard impacts its economy." *CNBC*, April 12, 2019.

[111] Patrick Clawson testimony, January 21, 2015, op. cit.

Effect on Energy Sector Development

Since 2011, there has been little foreign-led development activity at Iran's various oil and gas development sites; many foreign investors have resold their equity stakes to Iranian companies that are less technically capable than international firms. The lifting of sanctions in 2016 prompted Iran to try to lure foreign investors back into the sector with more generous investment terms its "Iran Petroleum Contract."[112] Some new development agreements were signed but, as noted above, major energy firms divested again in response to the U.S. exit from the JCPOA. Appendix B at the end of this report discusses various Iranian oil and gas fields and the fate of post-1999 investments in them.

Iran's development of its gas export sector has been slow. Iran still uses its gas mostly to reinject into aging oil fields. However, Iran is exporting natural gas primarily to Turkey and Armenia. Sanctions have slowed Iran's efforts to develop a liquefied natural gas (LNG) export business.

With respect to gasoline, several suppliers stopped selling gasoline to Iran after CISADA (see above) was enacted. In response, Iran expanded several of its refineries and, in 2017, Iranian officials said that Iran had become self-sufficient in gasoline. Iran has exported some gasoline to Venezuela, seemingly confirming Iran's claims of self-sufficiency.

Human Rights-Related Effects

It is difficult to draw any direct relationship between sanctions and Iran's human rights practices. Human rights reports by the State Department assess that there has been virtually no improvement in Iran's practices in recent years.[113]

Since 2012, European firms have generally refrained from selling the Iranian government equipment to monitor or censor social media use. However, the regime retains the ability to monitor and censor social media use, and it is also developing a progressively more advanced cyber capability using indigenously-upgraded technology.

Humanitarian Effects

The COVID-19 pandemic put a spotlight on the extent to which sanctions might be affecting Iran's response to the disease—despite the fact that humanitarian items are exempt from U.S. sanctions. During 2012-2016, and since 2018, sanctions reportedly have limited Iran's ability to import expensive Western-made medicines, such as chemotherapy drugs and medicines for multiple sclerosis.[114] Some of the scarcity of medicines is caused by banks' refusal to finance such sales, even though doing so is not subject to sanctions. In 2020, the State Department asserted that the Iranian government exaggerates reports of the effects of U.S. sanctions on its medical imports,[115] whereas other accounts say that Iranians, particularly those with connections to the government, take advantage of shortages by cornering the market for key medicines, particularly expensive medicines used for cancer chemotherapy.

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[112] Thomas Erdbrink."New Iran Battle Brews over Foreign Oil Titans." *New York Times*, February 1, 2016.

[113] Department of State. 2020 Country Reports on Human Rights. Released March 2021.

[114] "Trump's Sanctions Are Proving a Bitter Pill for Iran's Sick." *Bloomberg News*, November 20, 2018.

[115] State Department. Iran's Sanctions Relief Scam. April 6, 2020.

U.S. COVID Response

The Trump Administration undertook several steps to assist Iran's response to the COVID-19 pandemic and, in the process, perhaps parry calls to broadly ease sanctions on Iran.[116]

- In January 2020, before the extent of the COVID-19 spread in Iran was widely reported, the United States processed the first transactions under a "Swiss humanitarian channel" under which U.S. medical equipment can be sold to buyers in Iran that are determined to be using the items purely for the purposes intended. The channel was announced in October 2019, in partnership with Switzerland, but has completed few transactions.
- In February 2020, the Department of the Treasury clarified that Iran's Central Bank accounts abroad could be used for humanitarian purchases without risk of U.S. sanction, and that donations could go to Iranians from U.S. donors. The announcement stopped short of steps taken in previous natural disasters in which the Administration provided a 90-day general license for sales to Iran.
- In March 2020, the United States formally offered Iran assistance to help it cope with the pandemic. Iran refused the aid.
- While offering assistance, as noted, the Trump Administration prevailed on other members of the IMF executive board to hold up approving Iran's requested $5 billion loan for its COVID-19 response. Some Members of Congress called on the Administration to support it.[117] The status of the loan is unclear as of the end of 2021.

Air Safety

In the aviation sector, some Iranian pilots complain publicly that U.S. sanctions caused Iran's passenger airline fleet to deteriorate to the point of jeopardizing safety. Iran's aviation safety record is widely assessed as relatively poor, but it is not clear if any issues are due to difficultly in acquiring U.S. spare parts.

- In February 2016, Iran Air—which was delisted from U.S. sanctions as of Implementation Day—announced it would purchase 118 Airbus commercial aircraft at an estimated value of $27 billion. Airbus received an OFAC license and three of the aircraft were delivered before the Department of the Treasury revoked its export licenses for the planes in 2018.
- In December 2016, Boeing and Iran Air finalized an agreement for the purchase of 80 passenger aircraft and the leasing of 29 others. Boeing received a specific license for the transaction, which had an estimated value of $17 billion. None of the aircraft was delivered by the time the export licenses were revoked in 2018.
- In April 2017, Iran's Aseman Airlines signed a tentative agreement to buy at least 30 Boeing MAX passenger aircraft. No U.S. license for this sale was announced prior to the U.S. exit from the JCPOA. The airline is owned by Iran's civil service pension fund but managed as a private company.

[116] For further analysis, see CRS Insight IN11279, *COVID-19 and U.S. Iran Policy*, by Kenneth Katzman.

[117] Senator Robert Menendez: Menendez & Engel Propose Policies for Addressing COVID-19 in Iran. Press release, April 3, 2020; Feinstein urges Trump to reverse plan to block Iran request for $5B in IMF aid, claims it is in 'our national interest' *Fox News*, April 11, 2020.

- In June 2017, Airbus agreed to tentative sales of 45 A320 aircraft to Iran's Airtour Airline and 28 A320 and A330 aircraft to Iran's Zagros Airlines. No U.S. license for the sale was announced prior to the U.S. exit from the JCPOA.
- ATR, owned by Airbus and Italy's Leonardo, sold 20 aircraft to Iran Air. It delivered eight aircraft by the time of the U.S. JCPOA exit and was given licenses to deliver another five before U.S. sanctions again took effect.

Post-JCPOA Sanctions Legislation

JCPOA oversight and implications have been the subject of legislation.

114th Congress

The JCPOA stated that as long as Iran complied with its terms, the sanctions that were suspended or lifted would not be reimposed on other bases. The Obama Administration asserted that sanctions enacted subsequent to the JCPOA that seek to limit Iran's military power, its human rights abuses, or its support for militant groups would not violate the JCPOA.

Iran Nuclear Agreement Review Act (P.L. 114-17)

The Iran Nuclear Agreement Review Act of 2015 (INARA, P.L. 114-17) provided for a congressional review period after which Congress could pass legislation to disapprove of the JCPOA. No such legislation of disapproval was enacted. There are several certification and reporting requirements under INARA. Unless Iran and the United States make significant changes to the JCPOA in the course of negotiating a mutual return to full compliance with its terms, it does not appear that the JCPOA, even with relatively minor modifications, would require another congressional review.

- *Material Breach Report*. INARA requires the Administration to report a potentially significant Iranian breach of the agreement within 10 days of acquiring credible information of such. Within another 30 days, the President must determine whether this is a material breach and whether Iran has cured it.
- *Certification Report*. INARA requires the President to certify, every 90 days, that Iran is "transparently, verifiably, and fully implementing" the agreement, and that Iran has not taken any action to advance a nuclear weapons program. On October 13, 2017, the Administration declined to make that certification, on the grounds that continued sanctions relief is not appropriate and proportionate to Iran's measures to terminate its illicit nuclear program. The Trump Administration did not make any of the required certification reports under the law after ceasing U.S. participation in the JCPOA in May 2018.
- If a breach is reported, or if the President does not certify compliance, Congress may initiate within 60 days "expedited consideration" of legislation that would reimpose any Iran sanctions that the President had suspended.
- *Semiannual Report*. INARA requires an Administration report every 180 days on Iran's nuclear program, including not only Iran's compliance with its nuclear commitments but also whether Iranian banks are involved in terrorism financing; Iran's ballistic missile advances; and whether Iran continued to support terrorism.

Visa Restriction

The FY2016 Consolidated Appropriation (P.L. 114-113) contained a provision amending the Visa Waiver Program to require a visa to visit the United States for any person who has visited Iraq, Syria, or any terrorism list country (Iran and Syria are still listed, as is Cuba) in the previous five years. Another provision of that law required an Administration report to Congress on how Iran used the benefits of sanctions relief.

Iran Sanctions Act Extension

The 114th Congress acted to extend ISA before its scheduled expiration on December 31, 2016. The Iran Sanctions Extension Act (H.R. 6297), which extended ISA until December 31, 2026, without any other changes, passed the House on November 15 by a vote of 419-1 and then passed the Senate by 99-0. President Obama allowed the bill to become law without signing it (P.L. 114-277), even though the Administration said the extension was not necessary.

Reporting Requirement on Iran Missile Launches

The conference report on the FY2017 National Defense Authorization Act (P.L. 114-328, Section 1226) required quarterly reports to Congress on Iran's missile launches and the imposition of U.S. sanctions with respect to Iran's ballistic missile launches, until December 31, 2019. The conference report on the FY2018 NDAA (P.L. 115-91) extended the requirement until December 31, 2022. The report is to include efforts to sanction entities that assist those missile launches.

Some of the 114th Congress Legislation that was not Enacted

- *Sanctions designations*: The IRGC Terrorist Designation Act (H.R. 3646/S. 2094) required a report on whether the IRGC should be designated a Foreign Terrorist Organization (FTO). The Obama Administration argued that the law that set up the FTO designations (Section 219 of the Immigration and Nationality Act [8 U.S.C. 1189]) applies such designations only to nonstate groups. The IRGC Sanctions Act (H.R. 4257) would have required certification that any entity to be "delisted" from sanctions is not a member, agent, affiliate, or owned by the IRGC. The Iran Policy Oversight Act (S. 2119) and the Iran Terror Finance Transparency Act (H.R. 3662) would have added certification requirements for the Administration to remove designations of Iranian entities sanctioned. The House passed the latter bill but then vacated its vote.
- *Proliferation*: The Iran Ballistic Missile Sanctions Act of 2016 (S. 2725) would have required that several major Iranian economic sectors be subject to U.S. sanctions, if those sectors were determined to provide support for Iran's ballistic missile program. A similar bill, H.R. 5631, passed the House on July 14, 2016, by a vote of 246-179.
- The Justice for Victims of Iranian Terrorism Act (H.R. 3457/S. 2086) prohibited the President from waiving U.S. sanctions until Iran completed paying judgments issued for victims of Iranian terrorism. The House passed it on October 1, 2015, by a vote of 251-173 despite Obama Administration opposition.[118]

[118] For more information on the issue of judgments for victims of Iranian terrorism, see CRS Report RL31258, *Suits Against Terrorist States by Victims of Terrorism*, by Jennifer K. Elsea.

- Several bills and amendments in the 114th Congress sought to block financing for the sale of the Boeing aircraft to Iran. H.R. 5715, H.R. 5711, and sections of the FY2017 Financial Services and General Government Appropriations Act (H.R. 5485). H.R. 5711 passed by the House on November 17, 2016, by a vote of 243-174. The Obama Administration opposed the bills.

The Trump Administration and Iran Sanctions Legislation

Before the Trump Administration withdrew the United States out of the JCPOA, Congress acted on or considered additional Iran sanctions legislation.

The Countering America's Adversaries through Sanctions Act of 2017 (CAATSA, P.L. 115-44)

In the 115th Congress, a Senate bill, S. 722, which initially contained only Iran-related sanctions, was reported out by the Senate Foreign Relations Committee after incorporating sanctions on Russia. It passed the Senate on June 15, 2017, by a vote of 98-2. Subsequently, H.R. 3364, containing not only S.722 provisions but also sanctions on North Korea, passed both chambers (P.L. 115-44, August 2, 2017). The main provisions of CAATSA, and its implementation, are discussed above. Section 108 requires an Administration review of all designated entities to assess whether such entities are contributing to Iran's ballistic missile program or to Iranian support for international terrorism.

Major Legislation in the 115th Congress that was not Enacted

- H.R. 1638 and H.R. 4324. In November 2017, the House Financial Services Committee ordered reported the bill, entitled the Iranian Leadership Asset Transparency Act, requiring the Treasury Secretary to report to Congress on the assets and equity interests held by named Iranian persons, including the Supreme Leader. The committee also reported H.R. 4324, requiring Administration reports on whether financing of Iranian commercial aircraft purchases posed money-laundering, proliferation or terrorism risks.
- H.R. 5132. The Iranian Revolutionary Guard Corps Economic Exclusion Act mandated Administration reports on whether specified categories of entities are owned or controlled by the IRGC, or conduct significant transactions with it. The bill defined an entity as owned or controlled by the IRGC even if the IRGC's ownership interest is less than 50%, and would have required a report on whether the Iran Airports Company violates E.O. 13224 by facilitating flight operations by Mahan Air, which is a designated as a terrorism supporting SDN.
- H.R. 4591, S. 3431, and H.R. 4238. Several bills would have codified E.O. 13438 by requiring the blocking of U.S.-based property and preventing U.S. visas for persons determined to be threatening the stability of Iraq, mentioning specifically the Iraqi militia groups As'aib Ahl Al Haq and Harakat Hizballah Al Nujaba. H.R. 4591 passed the House on November 27, 2018.

116th Congress

Legislation introduced subsequent to the May 2018 U.S. withdrawal from the JCPOA appeared to try to support implementation of the Administration's maximum pressure strategy.

- Several bills would impose sanctions on Iranian proxies in Iraq and elsewhere. These include H.R. 361, the Iranian Proxies Terrorist Sanctions Act of 2019, and H.R. 571, the Preventing Destabilization of Iraq Act of 2019.
- The Iranian Revolutionary Guard Corps Exclusion Act (S. 925), similar to H.R. 5132 in the 115th Congress (see above) was introduced in the Senate.
- The Iran Ballistic Missiles and International Sanctions Enforcement Act (H.R. 2118). The bill included provisions similar to H.R. 1698 in the 115th Congress.
- The Holding Iranian Leaders Accountable Act of 2020 (H.R. 6081) required an Administration report on the bank holdings of specified Iranian leaders.
- The Block Iranian Access to U.S. Banks Act of 2020 (H.R. 6243) would have prohibited U.S. licenses to provide financial services to the government of Iran.

Other Possible U.S. and International Sanctions[119]

There are a number of other possible sanctions that might receive consideration—either in a global or multilateral framework. These possibilities are analyzed in CRS In Focus IF10801, *Possible Additional Sanctions on Iran*, by Kenneth Katzman.

[119] See CRS In Focus IF10801, *Possible Additional Sanctions on Iran*, by Kenneth Katzman.

Appendix A. U.S., U.N., EU, and Allied Country Sanctions

U.S. Sanctions	U.N. Sanctions	EU and Other Allied Countries
General Observation: Most sweeping U.S. sanctions on Iran than on any country in the world	As of 2010, U.N. sanctions were intended to give countries justification to cooperate with U.S. secondary sanctions. Post-JCPOA: Resolution 2231 is the only operative Resolution on Iran. Note: In October 2020, the Trump Administration triggered the "snapback" of U.N. sanctions, but the Security Council and broader United Nations did not recognize nor implemented the snapback. Biden Administration withdrew the triggering of the snapback	EU closely aligned its sanctions tightening with that of the United States. Most EU sanctions lifted in accordance with the JCPOA, although some sanctions on arms, dual-use items, and human rights remain. Japan and South Korea sanctions became extensive but were almost entirely lifted in concert with the JCPOA.
Ban on U.S. Trade with, Investment in, and Financing for Iran: E.O. 12959 and CISAD ban U.S. firms from exporting to Iran, importing from Iran, or investing in Iran.	U.N. sanctions did not ban civilian trade with Iran or general civilian sector investment in Iran.	No comprehensive EU ban on trade in civilian goods with Iran was imposed at any time. Japan and South Korea did not ban normal civilian trade with Iran.
Sanctions on Foreign Firms that Do Business with Iran's Energy Sector: Several laws and orders mandate sanctions on virtually any type of transaction with/in Iran's energy sector.	No U.N. equivalent. However, Resolution 1929 "not[es] the potential connection between Iran's revenues derived from its energy sector and the funding of Iran's proliferation-sensitive nuclear activities." This resolution is interpreted as providing U.N. support for countries to impose economic sanctions on Iran.	The EU banned almost all dealings with Iran's energy sector after 2011. These sanctions now lifted, but no oil imports from Iran since 2018. Japanese and South Korean measures banned new energy projects in Iran. These sanctions now lifted, but no Iranian oil being imported by either.
Ban on Foreign Assistance: U.S. foreign assistance to Iran—other than purely humanitarian aid—is banned under §620A of the Foreign Assistance Act. Iran is also routinely denied direct U.S. foreign aid under the annual foreign operations appropriations acts.	No U.N. equivalent	EU measures of July 2010, banned grants, aid, and concessional loans to Iran, and financing of enterprises involved in Iran's energy sector. These sanctions now lifted. Japan and South Korea did not ban aid or lending to Iran.
Ban on Arms Exports to Iran: Iran is ineligible for U.S. arms exports under several laws, as discussed in the report.	As per Resolution 1929 (paragraph 8), as superseded by Resolution 2231, Security Council approval is required to sell Iran major weapons systems. U.N. Security Council as a whole deems ban to have expired as scheduled on October 18, 2020.	EU policy bans sale to Iran of all types of military equipment, regardless of U.N. resolutions. Japan and South Korean do not export arms to Iran.

U.S. Sanctions	U.N. Sanctions	EU and Other Allied Countries
Restriction on Exports to Iran of "Dual Use Items": Primarily under §6(j) of the Export Administration Act (P.L. 96-72) and §38 of the Arms Export Control Act, there is a denial of license applications to sell Iran goods that could have military applications.	U.N. resolutions on Iran banned the export of many dual-use items to Iran. Resolution 2231 set up a procurement network for the P5+1 to approve of all purchases for Iran's ongoing nuclear program.	EU bans the sale to Iran of dual use items to Iran, including ballistic missile technology, in line with U.N. resolutions. Japan and S. Korea have announced full adherence to strict export control regimes.
Sanctions Against Lending to Iran: Under §1621 of the International Financial Institutions Act (P.L. 95-118), U.S. representatives to international financial institutions, such as the World Bank, are required to vote against loans to Iran by those institutions.	Resolution 1747 (paragraph 7) requested, but did not mandate, that countries and international financial institutions refrain from making grants or loans to Iran, except for development and humanitarian purposes. No longer applicable	The July 2010 measures prohibited EU members from providing grants, aid, and concessional loans to Iran, including through international financial institutions. Sanctions lifted post-JCPOA. Japan and South Korea banned medium- and long-term trade financing and financing guarantees. Short-term credit was still allowed. These lifted post-JCPOA.
Sanctions Against the Sale of Weapons of Mass Destruction-Related Technology to Iran: Several laws and regulations provide for sanctions against entities, Iranian or otherwise, that are determined to be involved in or supplying Iran's WMD programs (asset freezing, ban on transaction with the entity).	Resolution 1737 (oper. paragraph 12) imposed a worldwide freeze on the assets and property of Iranian WMD-related entities named in an Annex to the resolution. Each subsequent resolution expanded the list of Iranian entities subject to these sanctions.	The EU measures imposed July 27, 2010, commit the EU to freezing the assets of WMD-related entities named in the U.N. resolutions, as well as numerous other named Iranian entities. Most of these restrictions remain. Japan and South Korea froze assets of U.N.-sanctioned entities. Most of these restrictions have been lifted.
Ban on Transactions with Terrorism Supporting Entities: FTO and E.O 13224 designations ban transactions with entities determined by the Administration to be supporting terrorism. Numerous entities, including some of Iranian origin, have been designated.	No direct equivalent, but Resolution 1747 (oper. paragraph 5) bans Iran from exporting any arms. Resolution 2231 continued that restriction until October 18, 2020.	No direct equivalent, but many of the Iranian entities named as blocked by the EU, Japan, and South Korea overlap or complement Iranian entities named by the United States.
Human Rights Sanctions: U.S. laws prohibit travel to the U.S., block U.S.-based property, and ban transactions with Iranians determined to be involved in serious human rights abuses, or who sell Iran equipment to commit such abuses.	No U.N. sanctions were imposed on Iran for terrorism or human rights abuses.	The EU retains a ban on providing equipment that can be used for internal repression, and has sanctioned nearly 100 Iranians for human rights abuses. Japan and South Korea sanction named Iranians involved in WMD programs.

U.S. Sanctions	U.N. Sanctions	EU and Other Allied Countries
Restrictions on Iranian Shipping: Under E.O. 13382, the U.S. Department of the Treasury has named Islamic Republic of Iran Shipping Lines and several affiliated entities as entities whose U.S.-based property is to be frozen.	Resolution 1803 and 1929 authorize countries to inspect cargoes carried by Iran Air and Islamic Republic of Iran Shipping Lines (IRISL)—or any ships in national or international waters—if there is an indication that the shipments include goods whose export to Iran is banned. These resolutions no longer apply.	The July 2010 EU measures banned Iran Air Cargo from access to EU airports and froze the EU-based assets of IRISL and its affiliates. Insurance and reinsurance for Iranian firms are banned. These sanctions were lifted with JCPOA. Japan and South Korean measures took similar action against IRISL and Iran Air. Sanctions now lifted.
Banking Sanctions: Iranian banks have been named as proliferation or terrorism supporting entities under E.O.s 13382 and 13224, and CISADA prohibits banking relationships with U.S. banks for any foreign bank that conducts transactions with Iran's Revolutionary Guard or with sanctioned Iranian entities. FY2012 Defense Authorization (P.L. 112-81) prevents U.S. accounts with foreign banks that process transactions with Iran's Central Bank (with specified exemptions).	No direct equivalent However, two Iranian banks were named as sanctioned entities under the U.N. Security Council resolutions. U.N. restrictions on Iranian banking now lifted.	The EU froze Iran Central Bank assets January 23, 2012, and banned all transactions with Iranian banks unless authorized on October 15, 2012. Brussels-based SWIFT expelled sanctioned Iranian banks from the electronic payment transfer system. This restriction was lifted but then reimposed when the U.S. left the JCPOA. South Korea imposed the 40,000 Euro threshhold requiring authorization. Japan and S. Korea froze the assets of Iranian banks. These sanctions lifted with JCPOA.
Ballistic Missiles: U.S. proliferations laws provide for sanctions against foreign entities that help Iran with its nuclear and ballistic missile programs.	Resolution 2231 "calls on" Iran not to develop or launch ballistic missiles designed to be capable of carrying a nuclear weapon. Expires October 18, 2023.	EU measures of July 2010 required adherence to this provision of Resolution 1929. EU has retained ban on providing ballistic missile technology to Iran in post-JCPOA period.

Appendix B. Post-1999 Major Investments in Iran's Energy Sector

Date	Field/Project	Company(ies)/Status (If Known)	Value	Output/ Goal
Feb. 1999	**Doroud (oil)** Total and ENI received "special rule" ISA exemption	Total (France)/ENI (Italy)	$1 billion	205,000 bpd
Apr. 1999 Dec./May 2016	**Balal (oil)** Initial development completed in 2004 Dec. 2016: Thailand PTTEP signed agreement with NIOC to study further development.	Total/ Bow Valley (Canada)/ENI Thailand PTTEP	$300 million	40,000 bpd
Nov. 1999	**Soroush and Nowruz (oil)** Royal Dutch received special rule ISA exemption	Royal Dutch Shell (Netherlands)/Japex (Japan)	$800 million	190,000 bpd
Apr. 2000	**Anaran bloc (oil)** Lukoil and Statoil invested in 2000 but abandoned work in 2009. Lukoil considering returning.	Lukoil (Russia) and Statoil (Norway)	$105 million	65,000
Jul. 2000	**South Pars Phases 4 and 5 (gas)** On stream in 2005. ENI given special rule exemption	ENI	$1.9 billion	2 billion cu. ft./day (cfd)
Mar. 2001	**Caspian Sea oil exploration**—construction of submersible drilling rig for Iranian partner	GVA Consultants (Sweden)	$225 million	NA
Jun. 2001	**Darkhovin (oil)** ENI exited in 2013 and doing so enabled the firm to be exempted from U.S. sanctions	ENI Field in production	$1 billion	100,000 bpd
May 2002	**Masjid-e-Soleyman (oil)**	Sheer Energy (Canada)/CNPC (China))/ Naftgaran Engineering (Iran)	$80 million	25,000 bpd
Sept. 2002	**South Pars Phases 9 and 10 (gas)** On stream as of early 2009	GS Engineering and Construction Corp. (South Korea)	$1.6 billion	2 billion cfd
Oct. 2002	**South Pars Phases 6, 7, and 8** Field began producing late 2008; operational control handed to NIOC in 2009. Statoil got special rule	Statoil (Norway)	$750 million	3 billion cfd
Jan. 2004 Dec. 2016	**Azadegan (oil)—South and North** Inpex (Japan) sold stake in 2010 CNPC (China)—N. Azadegan operator (vice Inpex) Royal Dutch Shell/Petronas (Malaysia)—MoU to develop S. Azadegan	CNPC—N. Azadegan	$200 million (Inpex stake); China $2.5 billion	260,000 bpd, of which 80,000 is from N. Azadegan.
Jan. 2004	**Tusan Block** Oil found in block in Feb. 2009, but not in commercial quantity, according to the firm.	Petrobras (Brazil)	$178 million	
Oct. 2004	**Yadavaran (oil)**	Sinopec (China), deal finalized Dec. 9, 2007	$2 billion	300,000 bpd
2005	**Saveh bloc (oil)** GAO report, cited below	PTT (Thailand)		

Date	Field/Project	Company(ies)/Status (If Known)	Value	Output/ Goal
Jun. 2006	**Garmsar bloc (oil)** Deal finalized in June 2009	Sinopec (China)	$20 million	
Jul. 2006	**Arak Refinery expansion**	Sinopec (China); JGC (Japan). Work continued by Hyundai Heavy Industries (S. Korea)	$959 million (major initial expansion)	Expansion to produce 250,000 bpd
Sept. 2006	**Khorramabad block (oil)** Seismic data gathered, but no production is planned. (Statoil factsheet, May 2011)	Norsk Hydro and Statoil (Norway).	$49 million	no estimates
Dec. 2006	**North Pars Gas Field (offshore gas).** Includes gas purchases Work suspended in 2011, resumed 2016, but current status of work unclear.	China National Offshore Oil Co.	$16 billion	3.6 billion cfd
Feb. 2007	**LNG Tanks at Tombak Port** Contract to build three LNG tanks at Tombak, 30 miles north of Assaluyeh Port.	Daelim (S. Korea)	$320 million	200,000 ton capacity
Feb. 2007	**South Pars Phases 13 and 14** Deadline to finalize (May 2009) not met; firms submitted revised proposals to Iran in June 2009. State Department said in September 2010, that Royal Dutch Shell and Repsol would not pursue the project.	Royal Dutch Shell, Repsol (Spain)	$4.3 billion	
Mar. 2007	**Esfahan refinery upgrade**	Daelim (S. Korea)		NA
Jul. 2007	**S. Pars Phases 22, 23, and 24** Pipeline to transport Iranian gas to Turkey, and on to Europe and building three power plants in Iran.	Turkish Petroleum Company (TPAO)	$12. billion	2 billion cfd
Dec. 2007	**Golshan and Ferdowsi onshore and offshore gas and oil fields and LNG plant** Contract modified but reaffirmed December 2008 (GAO reports; Oil Daily, January 14, 2008.)	Petrofield Subsidiary of SKS Ventures (Malaysia)	$15 billion	3.4 billion cfd of gas/250,000 bpd of oil
2007	**Jofeir Field (oil)** GAO report cited below. Belarusneft, a subsidiary of Belneftekhim, sanctioned under ISA on March 29, 2011. Naftiran sanctioned on September 29, 2010.	Belarusneft (Belarus) under contract to Naftiran. No production to date	$500 million	40,000 bpd
2008	**Dayyer Bloc (Persian Gulf, offshore, oil)** GAO reports.	Edison (Italy)	$44 million	
Feb. 2008	**Lavan field (offshore natural gas)**	PGNiG (Polish Oil and Gas Company, Poland), divested to Iranian firms in 2011	$2 billion	
Mar. 2008	**Danan Field (on-shore oil)** "PVEP Wins Bid to Develop Danan Field." Iran Press TV, March 11, 2008.	Petro Vietnam Exploration and Production Co. (Vietnam)		
Apr. 2008	**Iran's Kish Gas Field** Includes pipeline from Iran to Oman.	Oman (cofinancing of project)	$7 billion	1 billion cfd

Date	Field/Project	Company(ies)/Status (If Known)	Value	Output/ Goal
Apr. 2008	**Moghan 2 (onshore oil and gas, Ardebil province)**	INA (Croatia), but firm withdrew in 2014	$40-$140 million	
2008	**Kermanshah petrochemical plant (new construction)** GAO reports.	Uhde (Germany)		300,000 metric tons/yr
Jun. 2008	**Resalat Oilfield** Status of work unclear.	Amona (Malaysia). Joined in June 2009 by CNOOC and another China firm, COSL.	$1.5 billion	47,000 bpd
Jan. 2009	**Bushehr Polymer Plants** Production of polyethelene at two polymer plants in Bushehr Province. Product exported	Sasol (South Africa), but firm withdrew in 2014		Capacity is 1 million tons per year.
Mar. 2009	**Phase 12 South Pars (gas)**—Incl. LNG terminal construction and Farsi Block gas field/Farzad-B bloc. Iran expelled Indian firms from the field development in October 2020 for nonperformance of contract.	Oil and Natural Gas Corp. of India (ONGC); Oil India Ltd., India Oil Corp. Ltd., with Sonanagol (Angola) and PDVSA (Venezuela).	$8 billion	20 million tonnes of LNG annually by 2012
Aug. 2009	**Abadan refinery** Upgrade and expansion; building a new refinery at Hormuz on the Persian Gulf coast.	Sinopec	Up to $6 billion if new refinery is built	
Oct. 2009	**South Pars Gas Field—Phases 6-8, Gas Sweetening Plant** Contract signed but abrogated by S. Korean firm.	G and S Engineering and Construction (South Korea)	$1.4 billion	
Nov. 2009	**South Pars Phase 12—Part 2 and Part 3**	Daelim (S. Korea)—Part 2; Tecnimont (Italy)—Part 3	$4 billion ($2 bn each part)	
Feb. 2010/July 2017	**South Pars Phase 11** Awarded to CNPC in 2010, but in July 2017, Total took over as operator, with CNPC as minority partner (30%). In November 2018, Total exited and CNPC became operator. CNPC exited in Oct 2019.	CNPC (China), with Iran Petropars	$4.7 billion	1.8 billion cu ft/day
2011	**Azar Gas Field** Iran later cancelled Gazprom's contract due to Gazprom's failure to fulfill its commitments.	Gazprom (Russia)		
Dec. 2011	**Zagheh Oil Field** Preliminary deal signed December 2011	Tatneft (Russia)	$1 billion	55,000 barrels per day
Jul. 2016	**Aban Oil Field** Zarubezhneft signed MoU to assess the field.	Zarubezhneft (Russia)		
Jul. 2016	**Paydar Garb Oil Field** Zarubezhneft signed MoU to assess the field.	Zarubezhneft (Russia)		
Nov. 2016	**Parsi and Rag E-Sefid** Schlumberger signed MoU to assess the fields.	Schlumberger (France)		

Date	Field/Project	Company(ies)/Status (If Known)	Value	Output/ Goal
Nov. 2016	**Sumar Oil Field** PGNiG signed MoU to assess the field for six months.	PGNiG (Poland)		
Nov. 2016	**Karanj** International Pergas Consortium signed MoU to assess this field.	Pergas (consortium of firms from Norway, Britain, and Iran)		
Dec. 2016	**Changuleh Oil Field** Companies signed MoU's to assess field.	Gazprom (Russia), PTTEP (Thailand), and DNO (Norway)		
Dec. 2016	**Kish Gas Field** Royal Dutch Shell signed MoU to assess the field	Royal Dutch Shell		
Dec. 2016	**Chesmekosh Gas Field** Gazprom signed MoU to assess the field	Gazprom (Russia) and Petronas (Malaysia)		
Mar. 2017	**Shadegan Oil Field** Khuzestan province, producing about 65,000 bpd.	Tatneft (Russia)		500,000 bpd max.

Sources: Various oil and gas journals, as well as CRS conversations with some U.S. and company officials. Some information comes from various GAO reports, the latest of which was January 13, 2015 (GAO-15-258R).

Notes: CRS has no mandate, authority, or means to determine violations of the Iran Sanctions Act and no way to confirm the status of any of the reported investments. The investments are private agreements between Iran and the firms involved, which are not required to reveal the terms of their arrangements. Responsibility for a project to develop Iran's energy sector is part of ISA investment definition.

Appendix C. Entities Sanctioned under U.N. Resolutions and EU Decisions

U.N. Security Council Resolutions

Entities in italics were "delisted" on Implementation Day. Entities in standard font to remain listed until Transition Day (October 2023), unless removed earlier by Security Council. Persons listed are identified by the positions they held when designated; some have since changed.

Entities Sanctioned by Resolution 1737 (resolution no longer active)

- Farayand Technique (centrifuge program)
- Defense Industries Organization (DIO)
- 7th of Tir (DOI subordinate)
- Shahid Hemmat Industrial Group (SHIG)—missile program
- Shahid Bagheri Industrial Group (SBIG)—missile program
- Fajr Industrial Group—missile program
- Gen. Mohammad Mehdi Nejad Mouri (Malak Ashtar University of Defense Technology rector)
- Bahmanyar Morteza Bahmanyar (AIO official)
- Reza Gholi Esmaeli (AOI official)
- Ahmad Vahid Dastjerdi (Head of AOI)
- Maj. Gen. Yahya Rahim Safavi (Commander in Chief, IRGC)
- Gen. Hosein Salimi (Commander, IRGC Air Force)
- *Atomic Energy Organization of Iran (AEIO)*
- *Mesbah Energy Company (Arak supplier)*
- *Mohammad Qanadi, AEIO Vice President*
- *Behman Asgarpour (Arak manager)*
- *Ehsan Monajemi (Natanz manager)*
- *Jafar Mohammadi (Adviser to AEIO)*
- *Dawood Agha Jani (Natanz official)*
- *Ali Hajinia Leilabadi (Director of Mesbah Energy)*

Entities/Persons Added by Resolution 1747 (resolution no longer active)

- Ammunition and Metallurgy Industries Group (controls 7th of Tir)
- Parchin Chemical Industries (branch of DIO)
- Sanam Industrial Group (subordinate to AIO)
- Ya Mahdi Industries Group
- Sho'a Aviation (produces IRGC light aircraft for asymmetric warfare)
- Qods Aeronautics Industries (produces UAV's, para-gliders for IRGC asymmetric warfare)
- Pars Aviation Services Company (maintains IRGC Air Force equipment)
- Gen. Mohammad Baqr Zolqadr (IRGC officer and deputy Interior Minister)
- Brig. Gen. Mohammad Hejazi (Basij commander)
- Brig. Gen. Qasem Soleimani (Qods Force commander)
- Fereidoun Abbasi-Davani (senior defense scientist)
- Mohasen Fakrizadeh-Mahabai (defense scientist)
- Mohsen Hojati (head of Fajr Industrial Group)
- Ahmad Derakshandeh (head of Bank Sepah)
- Brig. Gen. Mohammad Reza Zahedi (IRGC ground forces commander)
- Naser Maleki (head of SHIG); Brig. Gen. Morteza Reza'i (Deputy commander-in-chief, IRGC)
- Vice Admiral Ali Akbar Ahmadiyan (chief of IRGC Joint Staff)
- *Karaj Nuclear Research Center*
- *Novin Energy Company*; Cruise Missile Industry Group
- *Kavoshyar Company* (subsidiary of AEIO)
- *Bank Sepah* and *Bank Sepah International PLC* (funds AIO and subordinate entities in missile activities) *
- *Esfahan Nuclear Fuel Research and Production Center and Esfahan Nuclear Technology Center*
- *Seyed Jaber Safdari* (Natanz manager)
- *Amir Rahimi* (head of Esfahan nuclear facilities); Mehrdada Akhlaghi Ketabachi (head of SBIG)

* Bank Sepah and Bank Sepah International were delisted on Implementation Day by a separate decision the Security Council. They were not named on the Resolution 2231 attachment of entities to be delisted on that day. No information has been publicized whether Ahmad Derakshandeh, the head of Bank Sepah, was also delisted.

Entities Added by Resolution 1803 (resolution no longer active)

Requires that countries report when the following persons enter or transit their territories:

- Amir Moayyed Alai (centrifuge program management)
- Mohammad Fedai Ashiani (Natanz complex technician)
- Abbas Rezaee Ashtiani (senior AEIO official)
- Haleh Bakhtiar
- Morteza Behzad (centrifuge component production)
- Mohammad Eslami (Defense Industries Training and Research Institute)
- Seyyed Hussein Hosseini (AEIO, involved in Arak)
- M. Javad Karimi Sabet (head of Novin Energy)
- Hamid-Reza Mohajerani (manager at Esfahan uranium conversion facility)
- Brig. Gen. Mohammad Reza Naqdi (military official, for trying to circumvent U.N. sanctions)
- Houshang Nobari (Natanz)
- Abbas Rashidi (Natanz)
- Ghasem Soleymani (Saghand uranium mine)

Travel banned for five Iranians sanctioned under Resolutions 1737 and 1747.

Adds entities to the sanctions list:

- Electro Sanam Co.
- Abzar Boresh Kaveh Co. (centrifuge production)
- Barzaganin Tejaral Tavanmad Saccal
- Jabber Ibn Hayan (AEIO laboratory)
- Khorasan Metallurgy Industries
- Niru Battery Manufacturing Co. (Makes batteries for Iranian military and missile systems)
- Ettehad Technical Group (AIO front co.)
- Industrial Factories of Precision
- Joza Industrial Co.
- *Pishgam (Pioneer) Energy Industries*
-Tamas Co. (uranium enrichment)
- Safety Equipment Procurement (AIO front, missiles)

Entities Added by Resolution 1929 (resolution no longer active)

Makes mandatory a previously nonbinding travel ban on most named Iranians of previous resolutions. Adds one individual banned for travel—AEIO head *Javad Rahiqi.*

- Amin Industrial Complex; Armament Industries Group
- Defense Technology and Science Research Center (owned or controlled by Ministry of Defense)
- Doostan International Company
- Farasakht Industries
- *First East Export Bank, PLC*
- Kaveh Cutting Tools Company
- M. Babaie Industries
-Shahid Karrazi Industries
- Malek Ashtar University (subordinate of Defense Technology and Science Research Center, above)
- Ministry of Defense Logistics Export (sells Iranian made arms to customers worldwide)
- Mizan Machinery Manufacturing
- Pejman Industrial Services Corp.;
- Sabalan Company; Sahand Aluminum Parts Industrial Company
- Shahid Sattari Industries
-Shahid Sayyade Shirazi Industries (acts on behalf of the DIO)
-Special Industries Group (DIO subordinate)
-Tiz Pars (cover name for SHIG)
-Yazd Metallurgy Industries
- Modern Industries Technique Company
- Nuclear Research Center for Agriculture and Medicine (research component of the AEIO)

The following IRGC-affiliated firms (several are subsidiaries of Khatam ol-Anbiya, the main Guard construction affiliate):

- Fater Institute
- Garaghe Sazendegi Ghaem
- Gorb Karbala
- Gorb Nooh
- Hara Company
- Sepasad Engineering Company
- Imensazan Consultant Engineers Institute
- Khatam ol-Anbiya
- Makin
- Omran Sahel
- Oriental Oil Kish
- Rah Sahel
- Rahab Engineering Institute
- Sahel Consultant Engineers
- Sepanir

The following entities determined to be owned or controlled by Islamic Republic of Iran Shipping Lines (IRISL): Irano Hind Shipping Company; IRISL Benelux; and South Shipping Line Iran.

European Union Iran Designations

Terrorism-related

Hamid Abdollahi

Mansoor Arbabsiar—for alleged plot to assassinate Saudi Ambasador in Washington

Asadollah Asadi—for alleged terrorist plot in Europe

Hashemi Moghadam—for alleged terrorist plot in Europe

Abdul Reza Shahlai—for alleged plot to assassinate Saudi Ambasador in Washington

Gholam Ali Shakuri—for alleged plot to assassinate Saudi Ambasador in Washington

Qasem Soleimani—IRGC-QF commander

Directorate for Internal Security of the Iranian Ministry of Intelligence and Security

Hamas

Hezbollah Military Wing

Palestinian Islamic Jihad

Human-Rights Related

87 persons, mostly IRGC, Basij, Law Enforcement Forces commanders, as well as security militia chiefs such as Hossein Allahkaram of Ansar-e-Hezbollah. List also includes judicial officials such as Seyeed Hassan Shariati (head of Mashhad judiciary); Ghorban Ali Dorri-Najafabadi (former prosecutor-general); officials of Tehran revolutionary court; Supreme Court officials; Evin prison officials; province-level prosecutors; and others.

The full list is at https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:02011D0235-20180413&qid=1555351537619&from=EN

Appendix D. Entities Sanctioned under U.S. Laws and Executive Orders

For every table below, names in *italics* are entities and individuals that were delisted to implement the JCPOA. Under the JCPOA, entities in **boldface** were to be delisted on Transition Day (October 2023), had the United States remained in the JCPOA. Because of the U.S. withdrawal from the JCPOA in 2018, all delisted entities were relisted on November 5, 2018.

Table D-1. Entities Designated under U.S. Executive Order 13382 (Proliferation)

(many designations coincide with EU and U.N. designations)

Entity	Date Named
Shahid Hemmat Industrial Group (Iran); Shahid Bakeri Industrial Group (Iran); Atomic Energy Organization of Iran (AEOI). AEOI and 23 subsidiaries remained delisted for secondary sanctions under E.O. 13382 but still designated as Iran-owned or controlled entities.	June 2005
Novin Energy Company (Iran) and *Mesbah Energy Company* (Iran)	January 2006
Four Chinese entities: Beijing Alite Technologies, LIMMT Economic and Trading Company, China Great Wall Industry Corp, and China National Precision Machinery Import/Export Corp.	June 2006
Sanam Industrial Group (Iran) and Ya Mahdi Industries Group (Iran)	July 2006
Bank Sepah (Iran)	January 2007
Kalaye Electic Company	February 2007
Defense Industries Organization (Iran)	March 2007
Pars Trash (Iran, nuclear program), **Farayand Technique** (Iran, nuclear program), Fajr Industries Group (Iran, missile program), Mizan Machine Manufacturing Group (missile program).	June 2007
Aerospace Industries Organization (AIO) (Iran); Korea Mining and Development Corp. (N. Korea).	September 2007
Islamic Revolutionary Guard Corps (IRGC); Ministry of Defense and Armed Forces Logistics; *Bank Melli* (Iran's largest bank, widely used by Guard); Bank Melli Iran Zao (Moscow); Melli Bank PC (U.K.); *Bank Kargoshaee*; *Arian Bank* (joint venture between Melli and Bank Saderat). Based in Afghanistan; *Bank Mellat* (provides bank ing services to Iran's nuclear sector); *Mellat Bank SB CJSC* (Armenia). *Persia International Bank PLC* (U.K.); Khatam ol Anbiya Gharargah Sazendegi Nooh (main IRGC construction arm); Oriental Oil Kish (Iranian oil firm); Ghorb Karbala; Ghorb Nooh (synonymous with Khatam ol Anbiya); Sepasad Engineering Company (IRGC construction affiliate); Omran Sahel (IRGC construction affiliate); Sahel Consultant Engineering (IRGC affiliate); Hara Company; Gharargahe Sazandegi Ghaem	October 21, 2007
Individuals: Bahmanyar Morteza Bahmanyar (AIO, Iran missile official; Ahmad Vahid Dastjerdi (AIO head); Reza Gholi Esmaeli (AIO); Morteza Reza'i (deputy IRGC commander); Mohammad Hejazi (Basij commander); Ali Akbar Ahmadian (Chief of IRGC Joint Staff); Hosein Salimi (IRGC Air Force commander). Resolution 1737; Qasem Soleimani (Qods Force commander).	
Future Bank (Bahrain-based but allegedly controlled by Bank Melli)	March 12, 2008
Yahya Rahim Safavi (former IRGC Commander in Chief); Mohsen Fakrizadeh-Mahabadi (senior nuclear scientist); *Dawood Agha-Jani* (head of Natanz facility); Mohsen Hojati (head of Fajr Industries/missile program; Mehrdada Akhlaghi Ketabachi (heads Shahid Bakeri Industrial Group); Naser Maliki (heads Shahid Hemmat Industrial Group); *Tamas Company* uranium enrichment); Shahid Sattari Industries; 7th of Tir (centrifuge technology); Ammunition and Metallurgy Industries Group (partner of 7th of Tir); Parchin Chemical Industries (chemicals for ballistic missile programs)	July 8, 2008
Karaj Nuclear Research Center; *Esfahan Nuclear Fuel Research and Production Center* (NFRPC); *Jabber Ibn Hayyan* (reports to AEIO); Safety Equipment Procurement Company; Joza Industrial Company (front company for SHIG)	August 12, 2008

Entity	Date Named
Islamic Republic of Iran Shipping Lines (IRISL) and 18 affiliates, including *Val Fajr 8*; *Kazar*; *Irinvestship*; *Shipping Computer Services*; *Iran o Misr Shipping*; *Iran o Hind*; *IRISL Marine Services*; *Iriatal Shipping*; *South Shipping*; *IRISL Multimodal*; Oasis; *IRISL Europe*; IRISL Benelux; *IRISL China*; *Asia Marine Network*; *CISCO Shipping*; and *IRISL Malta*	September 10, 2008
Firms affiliated to the Ministry of Defense: Armament Industries Group; Farasakht Industries; Iran Aircraft Manufacturing Industrial Co.; Iran Communications Industries; Iran Electronics Industries; and Shiraz Electronics Industries (SEI)	September 17, 2008
Export Development Bank of Iran (EDBI). Provides financial services to Iran's Ministry of Defense and Armed Forces Logistics; *Banco Internacional de Desarollo, C.A.*, Venezuelan-based Iranian bank, sanctioned as an affiliate of the Export Development Bank.	October 22, 2008
Assa Corporation (alleged front for Bank Melli in New York property management, see text)	Dec. 17, 2008
11 Bank Melli affiliates: *Bank Melli Iran Investment (BMIIC); Bank Melli Printing and Publishing*; *Melli Investment Holding*; *Mehr Cayman Ltd.*; *Cement Investment and Development*; *Mazandaran Cement Co.*; *Shomal Cement*; *Mazandaran Textile*; *Melli Agrochemical*; *First Persian Equity Fund*; BMIIC Intel General Trading	March 3, 2009
IRGC General Rostam Qasemi (head of Khatem ol-Anbiya) and several linked entities: Fater Engineering Institute, Imensazen Consultant Engineers Institute, Makin Institute, and Rahab Institute	February 10, 2010
Mohammad Ali Jafari, IRGC Commander-in-Chief; IRGC Air Force; IRGC Missile Command; Rah Sahel and Sepanir Oil and Gas Engineering (for ties to Khatem ol-Anibya); Mohammad Reza Naqdi (Head of the IRGC's Basij militia); Ahmad Vahedi (Defense Minister); **Javedan Mehr Toos**, *Javad Karimi Sabet* (atomic energy procurement brokers) Naval Defense Missile Industry Group (SAIG, affiliate of Aircraft Industries Org that manages missile programs); *Post Bank of Iran.* Five IRISL affiliates: *Hafiz Darya Shipping Co.*; *Soroush Sarzamin Asatir Ship Management Co.*; *Safiran Payam Darya*; and Hong Kong-based *Seibow Limited* and *Seibow Logistics*. 27 vessels linked to IRISKL and 71 new names of already designated IRISL ships. Several Iranian entities were also designated as owned or controlled by Iran under E.O. 13599.	June 16, 2010
Europaisch-Iranische Handelsbank (EIH) for financial services to Bank Sepah, Mellat, EDBI, and others.	Sept. 7, 2010
Pearl Energy Company (formed by First East Export Bank, a subsidiary of Bank Mellat, *Pearl Energy Services, SA*, *Ali Afzali (*high official of First East Export Bank), IRISL front companies: *Ashtead Shipping*, *Byfleet Shipping*, *Cobham Shipping, Dorking Shipping*, *Effingham Shipping*, *Farnham Shipping*, *Gomshall Shipping*, and *Horsham Shipping* (all located in the Isle of Man).- IRISL and affiliate officials: *Mohammad Hosein Dajmar*, *Gholamhossein Golpavar*, *Hassan Jalil Zadeh*, and *Mohammad Haji Pajand*.	November 30, 2010
Bonyad (foundation) Taavon Sepah, for providing services to the IRGC; Ansar Bank (for providing financial services to the IRGC); Mehr Bank (same justification as above); *Moallem Insurance Company* (for providing marine insurance to IRISL, Islamic Republic of Iran Shipping Lines)	December 21, 2010
Bank of Industry and Mine (BIM)	May 17, 2011
Tidewater Middle East Company; Iran Air; Mehr-e Eqtesad Iranian Investment Co.	June 23, 2011
For proscribed nuclear activities: By State—Nuclear Reactor Fuels Company; *Noor Afzar Gostar Company*; **Fulmen Group**; **Yasa Part**. By Treasury—*Javad Rahiqi*; **Modern Industries Technique Company**; **Iran Centrifuge Technology Company (TESA); Neka Novin; Parto Sanat**; **Paya Partov**; **Simatic Development Co**	November 21, 2011
Iran Maritime Industrial Company SADRA (owned by Khatem-ol-Anbiya, with offices in Venezuela); Deep Offshore Technology PJS; *Malship Shipping Agency and Modality Ltd* (Malta-based affiliates of IRISL); *Seyed Alaeddin Sadat Rasool* (IRISL legal adviser); *Ali Ezati* (IRISL)	March 28, 2012
Electronic Components Industries Co. (ECI) and Information Systems Iran (ISIRAN); Advanced Information and Communication Technology Center (AICTC) and Hamid Reza Rabiee (AICTC); Digital Medical Lab (DML) and Value Laboratory; Ministry of Defense Logistics Export (MODLEX); Daniel Frosh (Austria) and International General Resourcing FZE (UAE, Iran missile assistance)	July 12, 2012

Entity	Date Named
National Iranian Oil Company; Tehran Gostaresh, company owned by Bonyad Taavon Sepah; Imam Hossein University (IRGC); Baghyatollah Medical Sciences University (services to IRGC)	November 8, 2012
Atomic Energy Organization of Iran (AEOI) chief **Fereidoun Abbasi Davani**; *Seyed Jaber Safdari* of Novin Energy (affiliate of AEOI); *Morteza Ahmadi Behzad* (services to AEOI); **Pouya Control**—provides goods and services for uranium enrichment; **Iran Pooya (c**entrifuge materials); **Aria Nikan Marine Industry (**goods for nuclear program); **Amir Hossein Rahimyar** (procurer for Iran nuclear program); *Mohammad Reza Rezvanianzadeh (*nuclear program); **Faratech** (heavy water reactor project); **Neda Industrial Group** (equipment for Natanz facility); **Tarh O Palayesh**—(heavy water reactor); **Towlid Abzar Boreshi Iran** (nuclear program supplier).	December 13, 2012
SAD Import Export Company (for shipping arms and other goods to Syria's armed forces); Marine Industries Organization (affiliate of Iran Ministry of Defense and Armed Forces Logistics); Mustafa Esbati (acting for Marine Industries); Chemical Industries and Development of Materials Group (affiliate of Defense Industries Org); Doostan International Company (provided services to Iran Aerospace Industries Org, which oversees Iran missile industries).	December 21, 2012
Babak Morteza Zanjani—chairmen of Sorinet Group that finances Iran oil sales abroad; *International Safe Oil*—provides support to NIOC and NICO; *Sorinet Commercial Trust Bankers* (Dubai) and *First Islamic Investment Bank* (Malaysia)—finance NIOC and NICO; *Kont Kosmetik* and *Kont Investment Bank*—controlled by Babak Zanjani; *Naftiran Intertrade Company Ltd*. (owned by NIOC).	April 11, 2013
Iranian-Venezuelan Bi-National Bank (IVBB), for activities on behalf of the Export Development Bank of Iran that was sanctioned on October 22, 2008 (see above). EDBI was sanctioned for providing financial services to Iran's Ministry of Defense. **Aluminat**, for providing centrifuge components to Kalaye Electric Co.; Pars Amayesh Sanaat Kish; **Pishro Systems Research Company** (nuclear research and development); **Taghtiran Kashan Company**; and Sambouk Shipping FZC (UAE)	May 9, 2013
For supporting Iran Air, the IRGC, and NIOC: *Aban Air*; *Ali Mahdavi* (part owner of Aban Air); *DFS Worldwide*; *Everex; Bahareh Mirza Hossein Yazdi*; *Farhad Ali Parvaresh*; **Petro Green**; Hossein Vaziri. For helping Iran's nuclear program: **Farhad Bujar**; **Zolal Iran Company**; **Andisheh Zolal Co**. For helping MODAFL: Reza Mozaffarinia.	May 23, 2013
Bukovnya AE (Ukraine) for leasing aircraft to Iran Air.	May 31, 2013
Several Iranian firms and persons: **Eyvaz Technic Manufacturing Company**; The Exploration and Nuclear Raw Materials Company; **Maro Sanat Company**; Navid Composite Material Company; Negin Parto Khavar; Neka Novin officials **Iradj Mohammadi Kahvarin** and **Mahmoud Mohammadi Dayeni**; Neka Novin alisaes including Kia Nirou; Qods Aviation Industries (operated by IRGC, produces UAVs, paragliders, etc); Iran Aviation Industries Organization; Reza Amidi; Fan Pardazan; Ertebat Gostar Novin.	December 12, 2013
Ali Canko (Turkey) and Tiva Sanat Group, (IRGC-Navy boats); **Advance Electrical and Industrial Technologies** and **Pere Punti** (Spain), for nuclear procurement; *Ulrich Wipperman* and Deutsche Forfait (Germany), and Deutsche Forfait Americas (U.S.) for NIOC oil deals.	February 6, 2014
Eight China-based front companies and Karl Lee (aka Li Fangwei): Sinotech Industry Co. Ltd.; MTTO Industry and Trade Limited; Success Move Ltd.; Sinotech Dalian Carbon and Graphite Manufacturing Corporation; Dalian Zhongchuang Char-White Co., Ltd.; Karat Industry Co., Ltd.; Dalian Zhenghua Maoyi Youxian Gongsi; and Tereal Industry and Trade Ltd.	April 29, 2014
By State: **Organization of Defensive Innovation and Research** (nuclear research); Nuclear Science and Technology Research Institute (Arak reactor); **Jahan Tech Rooyan Pars**: and **Mandegar Baspar Kimiya Company** (carbon fiber for Iran's nuclear program). By Treasury: **Mohammad Javad Imarad** and **Arman Imanirad** (aluminum for Iran's nuclear program*); Nefertiti Shipping* (IRISL's agent in Egypt); Sazeh Morakab (services to SHIG, and Iran's Aircraft Manufacturing Industrial Co., HESA); Ali Gholami and Marzieh Bozorg (Sazeh Morakab). SHIG aliases identified: Sahand Aluminum Parts Co and Ardalan Machineries Co.	April 29, 2014 (by both State and Treasury)
11 ballistic missile-related entities: Mabrooka Trading Co LLC (UAE); Hossein Pournaghshband; Chen Mingfu; Anhui Land Group (Hong Kong); Candid General Trading; Rahim Reza Farghadani; Sayyed Javad Musavi; Seyed Mirahmad Nooshin; Sayyed Medhi Farahi (deputy	January 17, 2016

Entity	Date Named
director of MODAFL); Seyed Mohammad Hashemi; Mehrdada Akhlaghi Ketabachi. Musavi has worked with North Korean officials on ballistic missiles.	
Two Iranian entities subordinate to SHIG: Shahid Nuri Industries and Shahid Movahed Industries. Updating of prior IRGC Missile Command designation to include IRGC Al Ghadir Missile Command (specific IRGC element with operational control of Iran's missile program).	March 24, 2016
17 ballistic missile-related Entities. Abdollah Asgharzadeh Network (supporting SHIG): Abdollah Asgharzadeh; Tenny Darian; East Start Company; Ofog Sabze Company; Richard Yue (China); Cosailing Business Trading Company (China); Jack Qin (China); Ningbo New Century Import and Export Co. Ltd (China); and Carol Zhou (China). Gulf-Based Rostamian Network (supporting SHIG and AIO): MKS International; Kambiz Rostamian; Royal Pearl General Trading. Iran-Based Network Working with Navid Composite and Mabrooka Trading: Ervin Danesh Aryan Company; Mostafa Zahedi; Mohammad Magham. Ghodrat Zargair and Zist Tajhiz Pooyesh Company (supporting Mabrooka Trading): Ghodrat Zargari, and Zist Tajhiz Pooyesh Company.	February 3, 2017
Ballistic missile-related entities. Rahim Ahmadi (linked to Shahid Bakeri Industrial Group); Morteza Farasatpour (Defense Industries Organization); Matin Sanat Nik Andishan (supporting SHIG); and Ruan Ruling and three associated Chinese companies (missile guidance): Shanghai Gang Quan Trade Company, Shanghai North Begins International, and Shanghai North Transway International Trading Company.	May 17, 2017
12 IRGC/military and ballistic missile entities Treasury: Rayan Roshd Afzar Company (IRGC drone and censorship equipment); Mohsen Parsajam, Seyyed Reza Ghasemi, and Farshad Hekemzadeh; Qeshm Madkandaloo Cooperative Co., Ramor Group (Turkey) and Resit Tavan of Ramor Group (supplying IRGC-Navy); Emily Liu, Abascience Tech Co. Ltd, Raybeam Optronics Co. Ltd., Raytronic Corporation Ltd., and Sunway Tech Co. Ltd (all China), for supporting MODAFL. State: IRGC Aerospace Force Self Sufficiency Jihad Org and IRGC Research and Self Sufficiency Jihad Org—both for supporting Iran ballistic missile program.	July 18, 2017
Missile entities related to Iran Simorgh space launch: six subordinates to Shahid Hemmat Industrial Group (SHIG): Shaid Karimi Industries; Shahid Rastegar Industries; Shahid Cheraghi Industries; Shahid Varamini Industries; Shahid Kalhor Industries; and Amir Al Mo'Menin Industries.	July 28, 2017
Suppliers to Iran's Naval Defence Missile Industry Group (SAIG): Shahid Alamolhoda Industries; Rastafann Ertebat Engineering Company, Fanamoj. For supporting Iran's military: Wuhan Sanjiang Import and Export Company	October 13, 2017
Five ballistic missile entities (owned or controlled by Shahid Bakeri Industrial Group, SBIG); Shahid Kharrazi Industries; Shahid Sanikhani Industries; Shahid Moghaddam Industries; Shahid Eslami Research Center; and Shahid Shustari Industries.	January 4, 2018
Green Wave Telecommunications (Malaysia) and Morteza Razavi (for supporting Fanamoj, designated on October 13, 2017); Iran Helicopter Support and Renewal Company (PANHA) and Iran Aircraft Industries (SAHA) (military aviation industry); Shi Yuhua (China) (navigation equipment); Pardazan System Namad Arman (PASNA)(for procuring lead zirconium tritanate (PZT) for Iranian military); and Bochuang Ceramic Inc. and Zhu Yuequn (China) for selling Iran PZT.	January 12, 2018
Sayyed Mohammad Ali Haddadnezhad Tehrani, for supporting the IRGC Research and Self-Sufficiency Jihad Organization to improve Houthi missile capabilities	May 22, 2018
Bank Tejarat (for providing servides to support Bank Sepah); Trade Capital Bank (Belarus); Morteza Ahmadali Behzad (for acting on behalf of Pishro Company.	Nov. 5, 2018
31 individuals/entities connected to Iran's Organization of Defense Innovation and Research (SPND), Shahid Karimi Group (missiles and explosives); Mohammad Reza Mehdipur, Akbar Motallebizadeh, Jalal Emami Gharah Hajjlu, and Sa'id Borji. Shahid Chamran Group (electron acceleration, pulse power, wave generation); Sayyed Ashgar Hashemitabar. Shahid Fakhar Moghaddam Group (explosion simulators, neutron monitoring systems): Ruhollah Ghaderi Barmi, and Mohammad Javad Safari. Ten entities that research lasers, plasma technology, satellites, biotechnology, and other technologies for SPND: Sheikh Baha'i Science and Technology Research	March 22, 2019

Entity	Date Named
Center, Shahid Avini Group, Shahid Baba'i Group, Shahid Movahhed Danesh Group, Abu Reihan Group, Shahid Kazemi Group, Shahid Shokri Science and Technology Research Group, Heidar Karar Research Group, Shahid Zeinoddin Group, Bu Ali Group, and Sadra Research Center. For acting on behalf of SPND: Gholam Reza Eta'ati, Mansur Asgari, and Reza Ebrahimi. SPND front companies and officials: Pulse Niru and officials Mohammad Mahdi Da'emi Attaran and Mohsen Shafa'i; Kimiya Pakhsh Shargh and officials Mehdi Masoumian, and Mohammad Hossein Haghighian; and Paradise Medical Pioneers Company.	
Petrochemicals Network: Persian Gulf Petrochemical Industries Company (PGPIC), for supporting Khatem ol-Anbiya, and 39 PGPIC subsidiaries and agents: Arvand Petrochemical Co.; Bandar Imam Abniroo Petrochemical Co (PC).; Bandar Imam Besparan PC; Bandar Imam Faravaresh PC; Bandar Imam Kharazmi PC; Bandar Imam Kimiya PC; Bandar Imam PC; Bu Al Sina PC; Fajr PC; Hengam PC; Hormoz Urea Fertilizer Co.; Iranian Investment Petrochemical Group Co.; Karoun PC; Khouzestan PC; Lordegan Urea Fertilizer Co.; Mobin PC; Modabberan Eqtesad Co.; Nouri PC; Pars PC; Pazargad Non Industrial Operation Co.; Persian Gulf Apadana PC; Persian Gulf Bid Boland Gas Refinery Co.; Persian Gulf Petrochemical Industry Commercial Co.; Persian Gulf Fajr Yadavaran Gas Refinery Co.; Petrochemical Industries Development Management Co.; Rahavaran Fonoon PC; Shaid Tondgoyan PC; Urmia PC; Hemmat PC; Petrochemical Non-Industrial Operations and Services Co.; Ilam PC; Gachsaran Polymer Industries; Dah Dasht Petrochemical Industries; Broojen PC; NPC International (UK); NPC Alliance Corp. (Philippines); Atlas Ocean and Petrochemical (UAE); and Naghmeh FZE (UAE).	June 7, 2019
Missile Proliferation Entities: Hamid Dehghan, Pishtazan Kavosh Gostar Boshra LLC (PKGB), Ebtekar Sanat Ilya, Hadi Dehghan, Shaghayegh Akhaei, Mahdi Ebrahimzadeh, Shafagh Senobar Yazd, and Green Industries (Hong Kong). Also designated: Asre Sanat Eshragh Company and Seyed Hossein Shariat for procuring aluminum alloy for Iran.	August 28, 2019
Iranian Space Entities: Astronautics Research Institute, Iran Space Agency, Iran Space Research Center.	September 3, 2019
Nuclear managers: Majid Agha'i, managing director of AEOI and Amjad Sazgar—for engaging in activities involving uranium enrichment in Iran	May 27, 2020
Iran Shipping Companies: Islamic Republic of Iran Shipping Lines (IRISL) and E-Sail Shipping Company (Shanghai). For transporting items related to Iran's ballistic missile program. Designations took effect after a 180 day delay to allow Iran to find alternative sources to ship food and medicine.	June 8, 2020
Entities Affiliated with or Subordinate to Iran's Atomic Energy Organization (AEIO): AEIO; affiliates—Nuclear Science and Technology Research Institute (NSTRI); Advanced Technologies Company of Iran (IATC), Mesbah Energy Company. Missile entities: Mammut Industrial Group (Mammut Industries) and its subsidiary Mammut Diesel. Numerous individuals employed by these entities.	September 21, 2020
For Ilicit Procurement of Electronic Components. Hoda Trading (Iran); Proma Industry Co., Ltd. (Hong Kong); DES International Co, Ltd. (UAE, Singapore, Taiwan); Mohammad Soltanmohammadi; Naz Technology Co. Ltd (China); Soltech Industry Co. Ltd (Brunei); Shis Mei (Amber) Sun; Chin-Hua (Jinee) Huang; Mohammad Banihashemi; Artin San'at Tabaan Company	Nov 10. 2020
Shahid Meisami Group and Mehran Babri. For acting on behalf of Iranian Organization of Innovation and Research (SPND)	December 3, 2020
For Involvement in Iran's Armed Drone Program: IRGC Brig. Gen. Abdollah Mehrabi (chief of the IRGC's ASF Research and Self-Sufficiency Jihad Org); Oje Parvaz Mado Nafar Company; Yousef Aboutalebi.	October 29. 2021

Table D-2. Iran-Related Entities Sanctioned under Executive Order 13224 (Terrorism Entities)

Entity	Date Named
Martyr's Foundation (Bonyad Shahid), a major Iranian foundation (bonyad)—for providing financial support to Hezbollah and PIJ; Goodwill Charitable Organization, a Martyr's Foundation office in Dearborn, Michigan; Al Qard Al Hassan—part of Hezbollah's financial infrastructure (and associated with previously designated Hezbollah entities Husayn al-Shami, Bayt al-Mal, and Yousser Company for Finance and Investment); Qasem Aliq—Hezbollah official, director of Martyr's Foundation Lebanon branch, and head of Jihad al-Bina (Lebanese construction company run by Hezbollah); Ahmad al-Shami (liaison between Hezbollah and Martyr's Foundation chapter in Michigan).	July 25, 2007
IRGC-Qods Force and Bank Saderat (allegedly used to funnel Iranian money to Hezbollah, Hamas, PIJ, and other Iranian supported terrorist groups)	October 21, 2007
Al Qaeda operatives in Iran: Saad bin Laden; Mustafa Hamid; Muhammad Rab'a al-Bahtiyti; Alis Saleh Husain.	January 16, 2009
Qods Force senior officers: Hushang Allahdad, Hossein Musavi,Hasan Mortezavi, and Mohammad Reza Zahedi; Iranian Committee for the Reconstruction of Lebanon, and its director Hesam Khoshnevis, for supporting Lebanese Hezbollah; Imam Khomeini Relief Committee Lebanon branch, and its director Ali Zuraik; Razi Musavi, a Syrian based Iranian official supporting Hezbollah.	August 3, 2010
Liner Transport Kish (for providing shipping services to transport weapons to Lebanese Hezbollah)	December 21, 2010
Qasem Soleimani (Qods Force commander); Hamid Abdollahi (Qods force); Abdul Reza Shahlai (Qods Force); Ali Gholam Shakuri (Qods Force); Manssor Arbabsiar (alleged plotter)	October 11, 2011
Mahan Air (for transportation services to Qods Force)	October 12, 2011
Ministry of Intelligence and Security of Iran (MOIS)	February 16, 2012
Five entities/persons for weapons shipments to Syria and an October 2011 shipment to Gambia, intercepted in Nigeria: Yas Air; Behineh Air (Iranian trading company); Ali Abbas Usman Jega (Nigeria); Qods Force officers: Esmail Ghani, Sayyid Ali Tabatabaei, and Hosein Aghajani.	March 27, 2012
Mohammad Minai, senior Qods Force member involved in Iraq; Karim Muhsin al-Ghanimi, leader of Kata'ib Hezbollah (KH) militia in Iraq; Sayiid Salah Hantush al-Maksusi, senior KH member; and Riyad Jasim al-Hamidawi, Iran based KH member.	November 8, 2012
Ukraine-Mediterranean Airlines (Um Air, Ukraine) for helping Mahan Air and Iran Air conduct illicit activities; Rodrigue Elias Merhej (owner of Um Air); Kyrgyz Trans Avia (KTA, Kyrgyzstan) for leasing aircraft to Mahan Air; Lidia Kim, director of KTA; Sirjanco (UAE), front for Mahan Air; Hamid Arabnejad, managing director of Mahan Air.	May 31, 2013
Several persons/entities in UAE aiding Mahan Air (see above): Blue Sky Aviation FZE; Avia Trust FZE; Hamidreza Malekouti Pour; Pejman Mahmood Kosrayanifard; and Gholamreza Mahmoudi. Several IRGC-Qods Force offices in Afghanistan: Sayyed Kamal Musavi; Alireza Hemmati; Akbar Seyed Alhosseini; and Mahmud Afkhami Rashidi. Iran-based Al Qaeda facilitator (supporting movement of Al Qaeda affiliated fightes to Syria): Olimzhon Adkhamovich Sadikov (aka Jafar al-Uzbeki or Jafar Muidinov).	February 6, 2014
Meraj Air (for delivering weapons to Syria); Caspian Air (transporting personnel and weapons to Syria); Sayyed Jabar Hosseini (manager of Liner Transport Kish which IRGC uses); Pioneer Logistics (Turkey, helps Mahan Air); Asian Aviation Logistics (Thailand, helps Mahan Air). Pouya Air	August 29, 2014
Al Naser Airlines (Iraq) for transferring nine aircraft to Mahan Air, which is a 13224 designee: Issam Shamout, a Syrian businessman, and his company Sky Blue Bird Aviation, for the same transaction.	May 21, 2015
Four U.K.-based and two UAE-based entities for supporting Mahan Air. U.K.: Jeffrey John James Ashfield; Aviation Capital Solutions; Aircraft, Avionics, Parts and Support Ltd (AAPS); John Edward Meadows (for acting on behalf of AAPS). UAE: Grandeur General Trading FZE and HSI Trading FZE.	March 24, 2016
Eight IRGC-QF and Hezbollah-related entities. Lebanon-Based IRGC-QF Network: Hasan Dehghan Ebrahimi (IRGC-QF operative in Beirut supporting Hezbollah); Muhammad Abd-al-Amir	February 3, 2017

Entity	Date Named
Farhat; Yahya al-hajj; Maher Trading and Construction Company (laundering funds and smuggling goods to Hezbollah); Reem Phamaceutical; Mirage for Engineering and Trading; Mirage for Waste Management and Environmental Services. Ali Sharifi (procuring spare parts for the IRGC-QF).	
Islamic Revolutionary Guard Corps (IRGC)	October 13, 2017
Six entities involved in IRGC-QF counterfeiting: Reza Heidari; Pardazesh Tasvir Rayan Co. (Rayan Printing); ForEnt Technik and Printing Trade Center GmbH (Germany); Mahmoud Seif; Tejarat Almas Mobin Holding (parent of Rayan Printing).	November 20, 2017
Nine individuals and entities, disrupted by U.S.-UAE joint action, attempting to acquire dollars in UAE to provide to the IRGC-QF: Individuals: Mas'ud Nikbakht, Sa'id Najafpur, and Mohammad Khoda'i (financial activities for IRGC-QF); Mohammadreza Valadzaghard, Meghdad Amini, and Foad Salehi (illicit financial assistance to the IRGC-QF). Entities: Jahan Aras Kish (transferring funds for the IRGC-QF, Rashed Exchange (converting currency for the IRGC-QF), and Khedmati and Company Joint Partnership, for being owned by Khedmati and Khoda'i.	May 10, 2018
Persons and entities providing IRGC-QF funds to Hezbollah: Central Bank Governor Valiollah Seif; Aras Habib and his Iraq-based Al Bilad Islamic Bank; and Muhammad Qasir	May 15, 2018
Four persons for helping the Houthi missile program through the IRGC Aerospace Forces Al Ghadir Missile Command: Mahmud Bagheri Kazemabad; Mohammad Agha Ja'fari; Javad Bordbar Shir Amin; and Mehdi Azarpisheh (IRGC-QF affiliate)	May 22, 2018
Twenty-one entities linked to the Basij (including Basij firms that fund child soldiers in Syria): Bonyad Taavon Basij (economic conglomerate); Mehr Eqtesad Bank; Bank Mellat; Mehr Eqtesad Iranian Investment Company; Tadbirgaran Atiyeh Investment Company; Negin Sahel Royal Company; Mehr Eqtesad Financial Group; Technotar Engineering Company; Iran Tractor Manufacturing Company; Taktar Investment Company; Iran's Zinc Mines Development Company; Calcimin (owned by Iran Zinc Mines; Bandar Abbas Zinc Production Company; Qeshm Zinc Smelting and Reduction Company; Zanjan Acid Production Company; Parsian Catalyst Chemical Company; Esfehan's Mobarakeh Steel Company (largest in Middle East); Andisheh Mehvaran Investment Company; Parsian Bank; Sina Bank; and Bahman Group.	October 16, 2018
IRGC-QF personnel supporting the Taliban: Mohammad Ebrahim Owhadi and Esma'il Razavi	October 23, 2018
Banks and other Entities. Many of these were also redesignated under EO13382. Bank Melli; Arian Bank; Bank Kargoshaee; Melli Bank PLC; Tose-E Develoment Company; Behshahr Industrial Development Corp.; Cement Industry and Development Company; Melli International Building and Industry Company; BMIIC International General Trading LLC; Shomal Cement Company; Persian Gulf Sabz Karafarinan; Mir Business Bank; Export Development Bank of Iran (EDBI); EDBI Stock Exchange; EDBI Exchange Brokerage; Banco Internacional de Desarrollo, C.A.; Iran-Venezuela Bi-National Bank; Day Bank; Atieh Sazan Day; Buali Investment Company; Tejarat Gostar Fardad; Day Exchange Company; Day Leasing Co.; Day Brokerage Co.; Tose-e Didar Iran Holding Co.; Royay-e Roz Kish Investment Co; Day E-Commerce; Tose-e Donya Shahr Kohan Co.; Damavand Power Generation Co,; Omid Bonyan Day Insurance Services; Omran Va Maskan Abad Day Co.; Day Iranian Financial and Accounting Services Co.; Persian International Bank PLC; First East Export Bank PLC; Mellat Bank Close Joint-Stock Co.; Bank Tejarat; and Trade Capital Bank (Belarus).	November 5, 2018 (in concert with reimposition of JCPOA-related sanctions)
Four Hezbollah and IRGC-QF-related individuals who operate in Iraq: Shibl Mushin 'Ubayd Al-Zaydi; Yusuf Hashim; Adnan Hussein Kawtharani; Muhammad 'Abd-Al-Hadi Farhat	November 13, 2018
Individuals involved in a network through which Iran provides oil to Syria and funds Hezbollah and Hamas: Mohamed Amer Alchwiki (also designated under E.O. 13582 for providing financial support to Syria); Global Vision Group (also designated under E.O. 13582); Rasul Sajjad and Hossein Yaghoobi (for assisting the IRGC-QF); and Muhammad Qasim al-Bazzal (for assisting Hezbollah).	November 20, 2018
Also designated under E.O. 13582 as part of the network: Promsyrioimport; Andrey Dogaev; Mir Business Bank; and Tadbir Kish Medical and Pharmaceutical Company	
Iran-recruited Afghan and Pakistani-staffed militia entities fighting in Syria: Fatemiyoun Division and Zaynabiyoun Brigade. Qeshm Fars Air and Flight Travel LLC—Mahan Air affiliates—for weapons deliveries into Syria.	January 24, 2019

Entity	Date Named
Iraq-related entities: Harakat al-Nujaba (HAN), Iraqi Shia militia; and HAN leader Akram Abbas al-Kabi (previously sanctioned in 2008 when he headed a Mahdi Army "special group" militia)	March 5, 2019
25 individuals and entities that illicitly moved funds via the IRGC-controlled Ansar Bank and Ansar Exchange: MODAFL; Ansar Bank, its managing director Ayatollah Ebrahimi, and affiliates Iranian Atlas Company, Ansar Bank Brokerage Company, and Ansar Information Technology; Ansar Exchange, its managing director Alireza Atabaki, and UAE-based facilitators Reza Sakan, Mohammad Vakili and the Vakili-owned Atlas Exchange; Zagros Pardis Kish for helping MODAFL acquire vehicles in UAE, and its manager Iman Sedaghat; Sakan General Trading (UAE), its owner, Rez Sakan and Iran-based affiliate Sakan Exchange; Hital Exchange and its owner Seyyed Mohammad Reza Ale Ali; Golden Commodities General Trading (UAE), its owner Asadolah Seifi; Seifi-owned UAE firm The Best Leader General Trading; Sulayman Sakan and his firm Atlas Doviz Ticaret A.S. (Turkey) for assisting Atlas Exchange; Ali Shams Mulavi—Turkey-based facilitator for Ansar Exchange and UAE-based Naria General Trading; Lebra Moon General Trading (UAE).	March 26, 2019
Iraq-based entities facilitating IRGC-QF access to Iraq's financial system: South Wealth Resources Company (aka Manabea Tharwat al-Janoob General Trading Co.); Makki Kazim 'Abd I Hamid Al Asadi; and Muhammed Husayn Salih al-Hasani	June 12, 2019
Eight IRGC Commanders: IRGC Navy Commander Ali Reza Tangsiri; IRGC Aerospace Commander Amirali Hajizadeh; IRGC Ground Forces Commander Mohammad Pakpour; and five IRGC Navy district commaners: Abbas Gholamshahi (district 1); Ramezan Zirahi (district 2); Yadollah Badin (district 3); Mansur Ravankar (district 4); and Ali Ozma'I (district 5)	June 24, 2019
Hezbollah Parliamentarians: Two Hezbollah parliamentarians for using their parliamentary positions to advance Hezbollah objectives and "bolstering Iran's malign activities": Amin Sherri and Muhammad Hasan Ra'd (who is also a member of Hezbollah's Shura Council). Also designated: head of Hezbollah security and liaison to Lebanon's security services Wafiq Safa.	July 9, 2019
Financial Institutions used by Hezbollah (all in Lebanon): Jammal Trust Bank SAL; Trust Insurance SAL; Trust Insurance Services SAL; Trust Life Insurance Company SAL	August 29, 2019
Financial Facilitators Moving Funds from IRGC-QF to Hamas: Muahmmad Sarur; Kamal Abdelrahman Aref Awad; Fawaz Mahmud Ali Nasser; Muhammad Al-Ayy. Designations made in partnership with the Sultanate of Oman	August 29, 2019
Oil Tanker Seized and Released by Gibraltar: Adrian Darya 1 and Akhilesh Kumar (ship and captain, for carrying oil to Syria)	August 30, 2019
Iran Oil Shipping Network: 16 entities and 10 persons, including: Rostam Qasemi (former Oil Minister, now head of Iranian-Syrian Economic Relations Development Committee); Mehdi Group and subsidiaries (India)—Bushra Ship Management Private Limited, Khadija Ship Management Private Limited, Vaniya Ship Management. Kish P and I Club shipping insurer (Iran). Hokoul SAL Offshore, Talaqi Group, Nagham Al Hayat, Tawafuk, ALUMIX (Lebanon) for supplying Syrian state owned Sytrol oil company under IRGC-QF auspices.	September 4, 2019
Persons and Entities Facilitating Funding from IRGC-QF Muhammad Sa'id Izadi (head of Palestinian Office of the IRGC-QF contingent in Lebanon); Zaher Jabarin (Turkey-based Hamas liaison with the IRGC-QF); Redin Exchange (Turkey-based financial channel for IRGC-QF funding of Hamas and Hezbollah); Marwan Mahdi Salah Al Rawi (CEO of Redin Exchange); Ismael Tash (deputy CEO of Redin and facilitator of money transfers from Iran to Hamas); SMART (Ithalat Ihracat Dis Ticaret Limited Sirketi, import-export company associated with Redin)	September 10, 2019
Central Bank. Central Bank of Iran, National Development Fund of Iran, and Etemad Tejarate Pars Co. For funneling funds to the IRGC. MODAFL, and Lebanese Hezbollah. National Development Fund, a sovereign wealth fund, is primarily involved in rural electrification and development.	September 20, 2019
IRGC-QF Shipping Network to Yemen: Abdolhossein Khedri; Khedri Jahan Darya Co; Maritime Silk Road LLC. Mahan Air Sales Agents: Gatewick LLC (Dubai); Jahan Destination Travel and Tourism LLC (Dubai); and Gomei Ai Services Co. (Hong Kong)	December 11, 2019

Entity	Date Named
Hezbollah Individuals and Entities: Three individuals and 12 entities linked to the Martyr's Foundation, which is part of Hezbollah's support network. Entities sanctioned included Atlas Holdings and its affiliates involved in medical equipment, pharmaceuticals, paints, and tourism	February 26, 2020
Iran and Iraq-based front companies controlled or supporting the IRGC-QF Individuals and entities including: Reconstruction Organization of the Holy Shrines in Iraq; Kosar Company; Alireza Fadakar (IRGC-QF commander in Najaf); Al Khamael Maritime Services (partly owned by QF); Mada'in Novin Traders; Sayyed Yaser Musavir (QF official helping Iraqi Shia militias); Shaykh Adnan al-Hamidawi (special operations commander for Kata'ib Hezbollah militia);	March 26, 2020
For Supporting Mahan Airlines: Parthia Cargo (UAE); Delta Parts Supply FZC; and Parthia owner Amin Mahdavi	August 19. 2020
Former Lebanese Ministers for supporting Hezbollah: Yusuf Finyanus and Ali Hassan Khalil	September 8, 2020
Hezbollah Companies and Person: Arch Consulting; Meamar Construction; Hezbollah Executive Council member Sultan Khalifah As'ad	September 17, 2020
Hezbollah Central Council Members: Nabil Qaouk and Hassan al-Baghdadi	October 22, 2020
Iran Ambassador to Iraq. Iraj Masjedi, for being a member of IRGC-QF, acting on its behalf	October 22, 2020
Oil Sector Entities Supporting the IRGC-QF/Gas Shipments to Venezuela: Iran Ministry of Petroleum; National Iranian Oil Company (NIOC); National Iranian Tanker Company (NITC); two UAE based-front companies (Atlas Ship Management and Atlantic Ship Management); Minister of Petroleum Bijan Zanganeh; NIOC senior officials including Director Masoud Karbasian; and various Ministry of Petroleum Affililiates. For shipments to Venezuela: Mobin International Ltd (UAE); Mobin Holding Ltd (UK; and Oman Fuel Trading Ltd (UK).	October 26, 2020
IRGC-QF Envoy to Houthis. Hasan Irlu. Also designated: Iran's Al Mustafa International University for recruiting for the IRGC-QF and Yousel Ali Murai for involvement in IRGC-QF operations in the region.	December 8, 2020
Saraya al-Mukhtar. Bahrain Shia underground dissident group reportedly backed by IRGC-QF	December 15, 2020
Network Financing the Houthis in Yemen. Sa'id al-Jamal (Iran-based director of companies and vessels that smuggle Iranian fuel products); Abdi Nasir Ali Mahamud (Turkey); Adoon General Trading (UAE and Turkey affiliate); Manoj Sabharwal (UAE); Hani 'Abd al-Majid Muhammad As'ad (Turkey); Jami' 'Ali Muhammad (Somalia); Talib 'Ali Husayn Al-Ahmad al-Rawi (Turkey); Abudl Jalil Mallah (Greece); Swaid and Sons (Yemen);	June 10, 2021
Oil Broker Network Supporting IRGC-QF. Mahmoud Rashid Amur Al Habsi (Oman); Nimr International (Oman and Romania); Orbit Petrochemicals; Bravery Maritime Corp (Liberia registry)	August 13, 2021
Lebanon and Kuwait-Based and International Networks Financing Lebanese Hezbollah. Hasib Muhammad Hadwan (senior Hezbollah official); Ali al-Sha'ir; Talib Husayn 'Ali Jarak Isma'il; Jamal Husayn 'Abd 'Ali 'Abd al-Rahim al-Shatti; Ali Qasir (gold, electronics, and currency transfers); Omid Yazdaranpast; Mohammad Ali Damirchilu; Samaneh Damirchilu; Mohammad Reza Kazemi; Mostafa Puriya; Hossein Asadollah; Hemera Infotech (UAE); Morteza Minaye Hashemi (China); Yan Su Xuan; Song Jing; PCA Xiang Gang Ltd.; Damineh Optic Ltd.; China 49 Group Co. Ltd.; Taiwan Be Charm Trading Co. Ltd.; Black Drop Intl Co.; Victory Somo Group (Hong Kong) and Yummy Be Charm Trading (Hong Kong).	September 17, 2021
For Involvement in Iran's Armed Drone Program: IRGC Brig. Gen. Saeed Aghajani; Kimia Par Sivan Company (KIPAS); Mohammad Ebrahim Zargar Tehrani	October 29. 2021

Table D-3. Determinations and Sanctions under the Iran Sanctions Act

Entity	Date Named
Total SA (France); Gazprom (Russia); and Petronas (Malaysia)—$2 billion project to develop South Pars gas field. ISA violation determined but sanctions waived in line with U.S.-EU agreement for EU to cooperate on antiterrorism and anti-proliferation issues and not file a complaint at the WTO. *Violation determined but sanctions waived.*	May 18, 1998
Naftiran Intertrade Co. (NICO), Iran and Switzerland. Sanctioned for activities to develop Iran's energy sector.	September 30, 2010
Total (France); Statoil (Norway); ENI (Italy); and Royal Dutch Shell. *Exempted under ISA "special rule" for pledging to wind down work on Iran energy fields.*	September 30, 2010
Inpex (Japan) *Exempted under the Special rule for divesting its remaining 10% stake in Azadegan oil field.*	November 17, 2010
Belarusneft (Belarus, subsidiary of Belneftekhim) Sanctioned for $500 million contract with NICO (see above) to develop Jofeir oil field. Other subsidiaries of Belneftekhim were sanctioned in 2007 under E.O. 13405 (Belarus sanctions).	March 29, 2011
Petrochemical Commercial Company International (PCCI) of Bailiwick of Jersey and Iran; Royal Oyster Group (UAE); Tanker Pacific (Singapore); Allvale Maritime (Liberia); Societie Anonyme Monegasque Et Aerienne (SAMAMA, Monaco); Speedy Ship (UAE/Iran); Associated Shipbroking (Monaco); and Petroleos de Venezuela (PDVSA, Venezuela). Sanctioned under CISADA amendment to ISA imposing sanctions for selling gasoline to Iran or helping Iran import gasoline. Allvale Maritime and SAMAMA determinations were issued on September 13, 2011, to "clarify" the May 24 determinations that had named Ofer Brothers Group. The two, as well as Tanker Pacific, are affiliated with a Europe-based trust linked to deceased Ofer brother Sami Ofer, and not Ofer Brothers Group based in Israel. U.S.-based subsidiaries of PDVSA, such as Citgo, were not sanctioned.	May 24, 2011
Zhuhai Zhenrong Co. (China); Kuo Oil Pte Ltd. (Singapore); FAL Oil Co. (UAE) Sanctioned for brokering sales or making sales to Iran of gasoline.	January 12, 2012
Sytrol (Syria), for sales of gasoline to Iran.	August 12, 2012
Dr. Dimitris Cambis; Impire Shipping; Kish Protection and Indemnity (Iran); and Bimeh Markasi-Central Insurance of Iran (CII, Iran). Sanctioned under ISA provision on owning vessels that transport Iranian oil or providing insurance for the shipments.	March 14, 2013
Tanker Pacific; SAMAMA; and Allvale Maritime Sanctions lifted. *Special rule applied after "reliable assurances" they will not engage in similar activity in the future.*	April 12, 2013
Ferland Co. Ltd. (Cyprus and Ukraine) Sanctioned for cooperating with National Iranian Tanker Co. to illicitly sell Iranian crude oil.	May 31, 2013
Dettin SPA (Italy) For providing goods and services to Iran's petrochemical industry.	August 29, 2014

Table D-4. Entities Sanctioned under the Iran North Korea Syria Nonproliferation Act or Executive Order 12938 for Iran-Specific Violations

These designations expired after two years, unless redesignated. The designations included in this table are those that were applied specifically for proliferation activity involving Iran.

Entity	Date Named
Baltic State Technical University and Glavkosmos, both of Russia. (both designations revoked in 2010)	July 30, 1998
D. Mendeleyev University of Chemical Technology of Russia and Moscow Aviation Institute (removed May 21, 2010)	January 8, 1999
Changgwang Sinyong Corp. (North Korea)	January 2, 2001

Entity	Date Named
Changgwang Sinyong Corp. (North Korea) and Jiangsu Yongli Chemicals and Technology Import-Export (China)	June 14, 2001
Three entities from China for proliferation to Iran	January 16, 2002
Armen Sargsian and Lizen Open Joint Stock Co. (Armenia); Cuanta SA and Mikhail Pavlovich Vladov (Moldova); and eight China entities for proliferation involving Iran	May 9, 2002
Norinco (China). For alleged missile technology sale to Iran.	May 2003
Taiwan Foreign Trade General Corporation (Taiwan)	July 4, 2003
Tula Instrument Design Bureau (Russia). For alleged sales of laser-guided artillery shells to Iran. (Also designated under E.O. 12938)	September 17, 2003
13 entities from Russia, China, Belarus, Macedonia, North Korea, UAE, and Taiwan.	April 1, 2004
14 entities from China, North Korea, Belarus, India (two nuclear scientists, Dr. Surendar and Dr. Y.S.R. Prasad), Russia, Spain, and Ukraine.	September 23, 2004
14 entities, mostly from China, for supplying of Iran's missile program. Designations included North Korea's Changgwang Sinyong and China's Norinco and Great Wall Industry Corp, sanctioned previously. Others sanctioned included North Korea's Paeksan Associated Corporation, and Taiwan's Ecoma Enterprise Co.	December 2004 and January 2005
Nine entities, including from China (Norinco, Hondu Aviation, Dalian Sunny Industries, Zibo Chemet Equipment); India (Sabero Organicx Chemicals and Sandhya Organic Chemicals); and Austria (Steyr Mannlicher Gmbh). Sanctions against Dr. Surendar of India (see September 29, 2004) were ended because of information exonerating him.	December 23, 2005
Two Indian chemical companies (Balaji Amines and Prachi Poly Products); two Russian firms (Rosobornexport and aircraft manufacturer Sukhoi); two North Korean entities (Korean Mining and Industrial Development, and Korea Pugang Trading); and one Cuban entity (Center for Genetic Engineering and Biotechnology).	July 28, 2006
Abu Hamadi (Iraq); Aerospace Logistics Services (Mexico); Al Zargaa Optical and Electronics (Sudan); Alexey Safonov (Russia); Arif Durrani (Pakistan)China National Aero Technology Import-Export (China); China National Electronic Import Export (China); Defense Industries Org. (Iran); Giad Industrial Complex (Sudan); Iran Electronics Industry (Iran); Kal al-Zuhiry (Iraq); Kolomna Design Bureau of Machine Building (Russia); NAB Export Co. (Iran); Rosoboronexport (Russia); Sanam Industrial Group (Iran); Target Airfreight (Malaysia); Tula Design Bureau of Instrument Building (Russia); Yarmouk Industrial Complex (Sudan) Zibo Chemet Equipment Co. (China)	December 28, 2006
Rosobornexport, Tula Design, and Komna Design Office of Machine Building, and Alexei Safonov (Russia); Zibo Chemical, China National Aerotechnology, and China National Electrical (China). Korean Mining and Industrial Development (North Korea) for WMD/advanced weapons sales to Iran and Syria.	January 2007
14 entities, including Lebanese Hezbollah. Some were penalized for transactions with Syria. For assisting Iran: Shanghai Non-Ferrous Metals Pudong Development Trade Company (China); Iran's Defense Industries Organization; Sokkia Company (Singapore); Challenger Corporation (Malaysia); Target Airfreight (Malaysia); Aerospace Logistics Services (Mexico); and Arif Durrani (Pakistani national).	April 17, 2007
China Xinshidai Co.; China Shipbuilding and Offshore International Corp.; Huazhong CNC (China); IRGC; Korea Mining Development Corp. (North Korea); Korea Taesong Trading Co. (NK); Yolin/Yullin Tech, Inc. (South Korea); Rosoboronexport (Russia sate arms export agency); Sudan Master Technology; Sudan Technical Center Co; Army Supply Bureau (Syria); R and M International FZCO (UAE); Venezuelan Military Industries Co. (CAVIM). (Rosoboronexport removed May 21, 2010.)	October 23, 2008
BelTechExport (Belarus); Dalian Sunny Industries (China); Defense Industries Organization (Iran); Karl Lee; Shahid Bakeri Industries Group (SBIG); Shanghai Technical By-Products International (China); Zibo Chemet Equipment (China)	July 14, 2010
16 entities: Belarus: Belarusian Optical Mechanical Association; Beltech Export; China: Karl Lee; Dalian Sunny Industries; Dalian Zhongbang Chemical Industries Co.; Xian Junyun Electronic; Iran: Milad Jafari; DIO; IRISL; IRGC Qods Force; SAD Import-Export; SBIG; North Korea: Tangun Trading; Syria: Industrial Establishment of Defense; Scientific Studies and Research Center; Venezuela: CAVIM.	May 23, 2011

Entity	Date Named
Belvneshpromservice (Belarus); Dalian Sunny Industries (China); Defense Industries Organization (Iran); Karl Lee (China); SAD Import-Export (Iran); Zibo Chemet Equipment Co. (Iran); F	December 20, 2011
Al Zargaa Engineering Complex (Sudan); BST Technology and Trade Co. (China); China Precision Machinery Import and Export Co. (China); Dalian Sunny Industries (China); Iran Electronics Industries (Iran); Karl Lee (China); Marine Industries Organization (Iran); Milad Jafari (Iran); Poly Technologies (China); Scientific and Industrial Republic Unitary Enterprise (Belarus); SMT Engineering (Sudan); TM Services Ltd. (Belarus); Venezuelan Military Industry Co. (CAVIM, Venezuela).	February 5, 2013
Al Zargaa Engineering Complex (Sudan); Belvneshpromservice (Belarus); HSC Mic NPO Mashinostroyenia (Russia); Russian Aircraft Corporation (MiG); Giad Heavy Industries Complex (Sudan); Sudan Master Technologies (Sudan); Military Industrial Corps. (Sudan); Yarmouk Industrial Complex (Sudan); Venezuelan Military Industry Co. (CAVIM, Venezula)	December 19, 2014
BST Technology and Trade Co. (China); Dalian Sunny Industries (China); Li Fang Wei (China); Tianjin Flourish Chemical Co. (China); Qods Force Commander Qasem Soleimani; IRGC; Rock Chemie (Iran); Polestar Trading Co. Ltd. (North Korean entity in China); RyonHap-2 (North Korea) Tula Instrument Design Bureau (Russia); Joint Stock Co. Katod (Russia); JSC Mic NPO Mashinostroyenia (Russia); Rosoboronexport (Russia) Russian Aircraft Corp. MiG (Russia); Sudanese Armed Forces (Sudan); Vega Aeronautics (Sudan); Yarmouk Complex (Sudan); Hezbollah; Eliya General Trading (UAE). (Designations that applied to Syria or North Korea not included.)	August 28, 2015
Asaib Ahl Haq (Iraqi Shiite militia); Katai'b Hezbollah (Iraqi militia); IRGC; Shahid Moghadam-Yazd Marine Industries (Iran); Shiraz Electronic Industries (Iran); Hezbollah; Military Industrial Corp. (Sudan); Khartoum Industrial Complex (Sudan); Khartoum Military Industrial Complex (Sudan); Luwero Industries (Uganda)	June 28, 2016
11 entities sanctions for transfers of sensitive items to Iran's ballistic missile program (all China except as specified: Beijing Zhong Ke Electric Co.; Dalian Zenghua Maoyi Youxian Gongsi; Jack Qin; Jack Wang; Karl Lee; Ningbo New Century Import and Export Co.; Shenzhen Yataida High-Tech Company; Sinotech Dalian Carbon and Graphite Corp.; Sky Rise Technology (aka Reekay); Saeng Pil Trading Corp. (North Korea); Mabrooka Trading (UAE)	March 21, 2017
For transferring items for Iran ballistic missile program: Luo Dingwen, Gaobeidian Kaituo Precise Instrument Co. Ltd; Raybeam Optronics Co. Ltd; and Tungsten (Ziamen) Manu and Sales Corp.	September 23, 2020
For transferring items for Iran ballistic missile program: Chengdu Best New Materials Co., Ltd.; Zibo Elim Trade Co. Ltd.; Nilco Group; Joint Stock Co. Elecon	November 6, 2020
For ballistic missile technology transactions with Iran. and Syria Iraqi Militias: Asa'ib Ahl al-Haq and Kata'ib Hezbollah. Lebanese Hezbollah. Asia-Invest (Russia); Charter Green Light Moscow (Russia); NPP Pulsar (Russia); Ayman al-Sabbagh Trading (Syria); Wael Issa Trading Establishment (Syria)	July 29, 2021

Table D-5. Entities Designated under the Iran-Iraq Arms Non-Proliferation Act of 1992

(all designations have expired or were lifted)

Entity	Date Named
Mohammad al-Khatib (Jordan); Protech Consultants Private (India)	December 13, 2003
China Machinery and Electric Equipment Import and Export Corp. (China); China Machinery and Equipment Import-Export Co. (China); China National Machinery and Equipment Import-Export Co. (China); China Shipbuilding Trading Co. (China); CMEC Machinery (China); Hans Raj Shiv (India); Jiangsu Youngli Chemicals and Technology Import-Export Co. (China); Q.C. Chen (China); Wha Cheong Tai Co. Ltd. (China).	July 9, 2002

Table D-6. Entities Designated as Threats to Iraqi Stability under Executive Order 13438 (July 17, 2007)

Entity	Date Named
Ahmad Forouzandeh. Commander of the Qods Force Ramazan Headquarters, accused of fomenting sectarian violence in Iraq and of organizing training in Iran for Iraqi Shiite militia fighters; Abu Mustafa al-Sheibani. Iran based leader of network that funnels Iranian arms to Shiite militias in Iraq; Isma'il al-Lami (Abu Dura). Shiite militia leader, breakaway from Sadr Mahdi Army; Al Zawra Television Station and its owner, Mishan al-Jabburi.	January 8, 2008
Abdul Reza Shahlai, a deputy commander of the Qods Force; Akram Abbas Al Kabi, leader of Mahdi Army "Special Groups"; Harith Al Dari, Sunnis Islamist leader (Secretary-General of the Muslim Scholars' Association; Ahmad Hassan Kaka Al Ubaydi, ex-Baathist leader of Sunni insurgents; Al Ray Satellite TV Channel, and Suraqiya for Media and Broadcasting, owned by Mish'an Al Jabburi (see above), and Raw'a Al Usta (wife of Al Jabburi).	September 16, 2008
Khata'ib Hezbollah (Mahdi splinter group); Abu Mahdi al-Muhandis. (Muhandis was killed in the U.S. strike of January 3, 2020, that killed IRGC-Qf commander Qasem Soleimani.)	July 2, 2009

Table D-7. Iranians Designated under Executive Order 13553 on Human Rights Abusers (September 29, 2010)

These persons are named in a semiannual report to Congress, required under CISADA. Virtually all of the persons on this list, and those listed under E.O. 13628 (below) are designated as human rights abusers by the European Union, whose list contains 87 individuals, including several province-level prosecutors

Entity	Date Named
Eight persons: IRGC Commander Mohammad Ali Jafari; Minister of Interior at time of June 2009 elections Sadeq Mahsouli; Minister of Intelligence at time of elections Qolam Hossein Mohseni-Ejei; Tehran Prosecutor General at time of elections Saeed Mortazavi; Minister of Intelligence Heydar Moslehi; Former Defense Minister Mostafa Mohammad Najjar; Deputy National Police Chief Ahmad Reza Radan; Basij (security militia) Commander at time of elections Hossein Taeb	September 29, 2010
Two persons: Tehran Prosecutor General Abbas Dowlatabadi (appointed August 2009), for indicting large numbers of protesters; Basij forces commander Mohammad Reza Naqdi (headed Basij intelligence during 2009 protests)	February 23, 2011
Four entities: Islamic Revolutionary Guard Corps (IRGC); Basij Resistance Force; Law Enforcement Forces (LEF); LEF Commander Ismail Ahmad Moghadam	June 9, 2011
Two persons: Chairman of the Joint Chiefs of Staff Hassan Firouzabadi; Deputy IRGC Commander Abdollah Araghi	December 13, 2011
One entity: Ministry of Intelligence and Security of Iran (MOIS)	February 16, 2012
One person: Ashgar Mir-Hejazi for human rights abuses on/after June 12, 2009, and for providing material support to the IRGC and MOIS.	May 30, 2013
One entity: Abyssec, for training the IRGC in cyber tradecraft and supporting its development of offensive information operations capabilities.	December 30, 2014
One entity and One person: Tehran Prisons Organization. For severe beating of prisoners at Evin Prison in April 2014; Sohrab Soleimani (brother of IRGC-QF commander) as head of Tehran Prisoners Organization at the time of the attack above. Heads State Prisons Organization.	April 13, 2017
Persons and entities designated following repression of December 2017-January 2018 protests: Judiciary head Sadeq Amoli Larijani (highest-ranking Iranian official sanctioned by the United States); Rajaee Shahr Prison; and Gholmreza Ziaei	January 12, 2018
Ansar-e Hezbollah internal security militia designations: Ansar-e Hezbollah; Ansar leaders Abdolhamid Mohtasham; Hossein Allahkaram; and Hamid Ostad. Evin Prison.	May 30, 3018

Entity	Date Named
Ghavamin Bank (for assisting Iran's Law Enforcement Forces, LEF)	November 5, 2018
Fatemiyoun Division and Zaynabiyoun Brigade	January 24, 2019
Abdolreza Rahmani Fazli (Interior Minister); LEF officials Hossain Ashtari Fard, Ayoub Soleimani, Mohsen Fathi Zadeh, Yahya Mahmoodzadeh, Hamidreza Ashraq, and Mohammad Ali Noorinajad; Hassan Shavarpour Najafabadi (IRGC Vali Asr base commander): LEF Cooperative Foundation and its manager Habil Darvis.	May 20, 2020
For Cyber violations: against Iranian dissidents and perceived threats: Advanced Persistent Threat 39; Rana Intelligence Computing, and 45 individuals associated with the activity	September 17, 2020
Minister of Intelligence and Security Mahmoud Alavi	November 18, 2020
For helping the MOIS in the abduction and probable death of former FBI agent Robert Levinson: Mohammad Baseri and Ahmad Khazai	December 14, 2020
Iranian Intelligence (MOIS) Network Plotting Against Masih Alinejad and other dissidents: Alireza Shahvaroghi Farahani; Mahmoud Khazein; Kiya Sadeghi; Omid Noori	September 3, 2021
For represssion connected to November 2019 Iran protests: Law Enforcement Forces Special Units; Counter-terror Special Forces (NOPO); Hassan Karami (LEF Special Units commander); Syed Reza Mousavi Azmi (brigade commander of special units); Gholamreza Soleimani (Basij commander); Leila Vaseghi (governor of Qods City); Ali Hemmatian and Masoud Safdari (IRGC interrogators);	December 7, 2021

Table D-8. Iranian Entities Sanctioned under Executive Order 13572 for Repression of the Syrian People (April 29, 2011)

Entity	Date Named
Revolutionary Guard—Qods Force (IRGC-QF)	April 29, 2011
Qasem Soleimani (Qods Force Commander); Mohsen Chizari (Commander of Qods Force operations and training)	May 18, 2011
Ministry of Intelligence and Security (MOIS)	February 16, 2012

Table D-9. Iranian Entities Sanctioned under Executive Order 13606 (GHRAVITY, April 23, 2012)

Entity	Date Named
Ministry of Intelligence and Security (MOIS); IRGC (Guard Cyber Defense Command); Law Enforcement Forces; Datak Telecom	April 23, 2012
IRGC Electronic Warfare and Cyber Defense Organization	January 12, 2018
Hanista Programming Group. For operating technology that monitors or tracks computers	May 30, 2018

Table D-10. Entities Sanctioned under Executive Order 13608 Targeting Sanctions Evaders (May 1, 2012)

Entity	Date Named
Ferland Company Ltd. for helping NITC deceptively sell Iranian crude oil	May 31, 2013

Entity	Date Named
Three persons based in the Republic of Georgia: Pourya Nayebi, Houshang Hosseinpour, and Houshang Farsoudeh.	February 6, 2014
Eight firms owned or controlled by the three: Caucasus Energy (Georgia); Orchidea Gulf Trading (UAE and/or Turkey); Georgian Business Development (Georgia and/or UAE); Great Business Deals (Georgia and/or UAE); KSN Foundation (Lichtenstein); New York General Trading (UAE); New York Money Exchange (UAE and/or Georgia); and European Oil Traders (Switzerland).	
Evren Kayakiran (Turkey) for directing employees to provide U.S. products and services to Iran	February 7, 2019

Table D-11. Entities Named as Iranian Government Entities under Executive Order 13599 (February 5, 2012)

Hundreds of entities—many of which are names and numbers of individual ships and aircraft—were designated under this order to implement the JCPOA, and removed from the list of SDNs, in order that secondary sanctions not apply. Those entities are in italics. Others were designated as owned or controlled by the government of Iran before the JCPOA. As of November 5, 2018, all the entities designated under E.O. 13599 are subject to secondary sanctions.

Entity	Date Named
Two insurance companies: *Bimeh Iran Insurance Company (U.K.) Ltd.* and *Iran Insurance Company*.	June 16, 2010
20 Petroleum and Petrochemical Entities: *MSP Kala Naft Co. Tehran*; *Kala Limited*; *Kala Pension Trust Limited*; *National Iranian Oil Company PTE Ltd*; *Iranian Oil Company (U.K.) Ltd.*; *NIOC International Affairs (London) Ltd.*; *Naftiran Trading Services Co. (NTS) Ltd.*; *NICO Engineering Ltd.*; *National Petrochemical Company*; *Iran Petrochemical Commercial Company*; *NPC International Ltd.*; *Intra Chem Trading Gmbh*; *Petrochemical Commercial Company International Ltd.*; *P.C.C. (Singapore) Private Ltd.*; *Petrochemical Commercial Company FZE*; *Petrochemical Commercial Company (U.K.) Ltd.*; *PetroIran Development Company (PEDCO) Ltd.*; *Petropars Ltd.*; *Petropars International FZE*; *Petropars U.K. Ltd.*	
Central Bank of Iran (aka Bank Markazi)	February 12, 2012
Shipping Companies*: Arash Shipping Enterprises Ltd.; Arta Shipping Enterprises Ltd.; Asan Shipping Enterprise Ltd.; Caspian Maritime Ltd.; Danesh Shipping Co. Ltd.; Davar Shipping Co. Ltd.; Dena Tankers FZE; Good Luck Shipping LLC; Hadi Shipping Company Ltd.; Haraz Shipping Company Ltd.; Hatef Shipping Company Ltd.; Hirmand Shipping Company Ltd,; Hoda Shipping Company Ltd.; Homa Shipping Company Ltd.; Honar Shipping Company Ltd.; Mehran Shipping Company Ltd.; Mersad Shipping Company Ltd.; Minab Shipping Company Ltd.; Pars Petrochemical Shipping Company; Proton Petrochemicals Shipping Ltd; Saman Shipping Company Ltd.; Sarv Shipping Company Ltd.; Sepid Shipping Company Ltd.; Sima Shipping Company Ltd.; Sina Shipping Company Ltd.; TC Shipping Company Ltd.*	July 12, 2012
Energy Firms*: Petro Suisse Intertrade Company* (Switzerland); *Hong Kong Intertrade Company* (Hong Kong); *Noor Energy* (Malaysia); *Petro Energy Intertrade* (Dubai, UAE) (all four named as front companies for NIOC, *Naftiran Intertrade Company, Ltd* (NICO), or *NICO Sarl*)	
58 vessels of National Iranian Tanker Company (NITC)	
Banks: Ansar Bank; *Future Bank B.S.C*; *Post Bank of Iran*; *Dey Bank*; *Eghtesad Novin Bank*; *Hekmat Iranian Bank*; *Iran Zamin Bank; Islamic Regional Cooperation Bank*; Joint Iran-Venezuela Bank; *Karafarin Bank*; *Mehr Iran Credit Union Bank*; *Parsian Bank*; *Pasargad Bank*; *Saman Bank*; *Sarmayeh Bank*; *Tat Bank; Tosee Taavon Bank*; *Tourism Bank; Bank-e Shahr; Credit Institution for Development*	
Entities and persons helping Iran evade oil shipping sanctions: *Dimitris Cambis*; *Impire Shipping Co.*; Libra Shipping SA; *Monsoon Shipping Ltd.*; *Koning Marine Ltd.*; *Blue Tanker Shipping SA*; *Jupiter Seaways Shipping*; *Hercules International Ship*; *Hermis Shipping SA*; *Garbin Navigation Ltd.*; *Grace Bay Shipping Inc*; *Sima General Trading Co. FZE*; *Polinex General Trading LLC*; *Asia Energy General Trading*; *Synergy General Trading FZE*.	March 14, 2013

Entity	Date Named
Sambouk Shipping FZC, which is tied to Dr. Dimitris Cambis and his network of front companies.	May 9, 2013
Eight petrochemicals companies: *Bandar Imam; Bou Ali Sina; Mobin; Nouri; Pars; Shahid Tondgooyan; Shazand;* and *Tabriz.*	May 31, 2013
Six individuals including *Seyed Nasser Mohammad Seyyedi*, director of Sima General Trading who is also associated with NIOC and NICO. The other 5 persons sanctioned manage firms associated with NIOC and NICO.	September 6, 2013
Four businesses used by Seyyedi to assist NIOC and NICO front companies: *AA Energy FZCO*; *Petro Royal FZE*; and *KASB International LLC (all in UAE); and Swiss Management Services Sarl*.	
Execution of Imam's Order (EIKO) and entities under its umbrella, designated for hiding assets on behalf of the government of Iran's leadership: *Tosee e Eqtesad Ayandehsazan Company* (TEACO); *Tadbir Economic Development Company* (Tadbir Group); *Tadbir Investment Company*; *Modaber*; *Tadbir Construction Development Company*; *Tadbir Energy Development Group*; *Amin Investment Bank*; *Pardis Investment Company*; *Mellat Insurance Company*; *Rey Investment Company*; *Reyco GmbH*; *MCS International GmbH* (Mannesman Cylinder Systems); *MCS Engineering* (Efficient Provider Services GmbH); *Golden Resources Trading Company L.L.C.* (GRTC); *Cylinder System Ltd.* (Cylinder System DDO); *One Vision Investments 5 (Pty) Ltd.*; *One Class Properties (Pty) Ltd.; Iran and Shargh Company; Iran and Shargh Leasing Company; Tadbir Brokerage Company;* Rafsanjan Cement Company; *Rishmak Productive and Exports Company*; *Omid Rey Civil and Construction Company*; *Behsaz Kashane Tehran Construction Company*; *Royal Arya Company*; *Hormuz Oil Refining Company*; *Ghaed Bassir Petrochemical Products Company*; *Persia Oil and Gas Industry Development Company*; *Pars Oil Company*; *Commercial Pars Oil Company*; *Marjan Petrochemical Company*; *Ghadir Investment Company*; *Sadaf Petrochemical Assaluyeh Company*; *Polynar Company*; *Pars MCS*; Arman Pajouh Sabzevaran Mining Company; *Oil industry Investment Company*; *Rey Niru Engineering Company*.	January 4, 2013
Five Iranian banks: *Khavarmianeh Bank, Ghavamin Bank*, *Gharzolhasaneh Bank, Kish International Bank*, and *Kafolatbank* (Tajikistan).	August 29, 2014
Numerous Iranian aircraft and vessels, in keeping with the reimposition of U.S. sanctions.	November 5, 2018
Five unnamed Iranian ship captains for delivering gasoline to Venezuela	June 24, 2020

Table D-12. Entities Sanctioned under Executive Order 13622 for Oil and Petrochemical Purchases from Iran (July 30, 2012)

Entity	Date Named
Jam Petrochemical Company (for purchasing petrochemical products from Iran); *Niksima Food and Beverage JLT* (for receiving payments on behalf of Jam Petrochemical).	May 31, 2013
Asia Bank (for delivering from Moscow to Tehran of $13 million in U.S. bank notes paid to representatives of the Iranian government).	August 29, 2014
Five individuals and one company for helping Iran acquire U.S. banknotes: *Hossein Zeidi, Seyed Kamal Yasini*, *Azizullah Qulandary*, *Asadollah Seifi*, *Teymour Ameri*, and *Belfast General Trading*.	December 30, 2014
Anahita Nasirbeik—Asia Bank official (see above).	

Table D-13. Entities Sanctioned under the Iran Freedom and Counter-Proliferation Act (IFCA, P.L. 112-239)

Entity	Date Named
Goldentex FZE (UAE)	August 29, 2014
Zhuhai Zhenrong (China) for purchasing oil from Iran	July 22, 2019
Global Industrial and Engineering Supply Ltd. (China and Hong Kong) For transferring graphite to IRISL	June 25, 2020
China and Hong Kong Entities Supporting Islamic Republic of Iran Shipping Lines (IRISL): Reach Holdings (Shanghai); Reach Shipping Lines; Delight Shipping Co., Ltd.; Gracious Shipping Co. Ltd.; Noble Shipping Co. Ltd.: Supreme Shipping Co. Ltd; and officials of these firms	October 19, 2020
Kaifeng Pingmei New Carbon Materials Technology Co.; IRISL subsidiary Hafez Darya Arya Shipping Co; and Majid Sajdeh for transferring graphite to Iran	January 5, 2021

Table D-14. Entities Designated as Human Rights Abusers under Executive Order 13628 (October 9, 2012, pursuant to ITRSHRA)

Entity	Date Named
Ali Fazli, deputy commander of the Basij; Reza Taghipour, Minister of Communications and Information Technology; LEF Commander Moghaddam (see above); Center to Investigate Organized Crime (established by the IRGC to protect the government from cyberattacks; Press Supervisory Board, established in 1986 to issue licenses to publications and oversee news agencies; Ministry of Culture and Islamic Guidance; Rasool Jalili, active in assisting the government's internet censorship activities; Anm Afzar Goster-e-Sharif, (censorship equipment); PekyAsa, another company owned by Jalili, to develop telecom software.	November 8, 2012
Islamic Republic of Iran Broadcasting (IRIB) and Ezzatollah Zarghami (director and head of IRIB); Iranian Cyber Police (hacks email accounts of political activists); Iranian Communications Regulatory Authority (filters internet content); Iran Electronics Industries (producer of electronic systems and products including those for jamming, eavesdropping	February 6, 2013
Committee to Determine Instances of Criminal Content for engaging in censorship activities on/after June 12, 2009; Ofogh Saberin Engineering Development Company for providing services to the IRGC and Ministry of Communications to override Western satellite communications.	May 30, 2013
Morteza Tamaddon for blocking cellphones of opposition leaders Mir Hosein Musavi and Mehdi Karrubi when Tamaddon was governor-general of Tehran Province in 2009.	May 23, 2014
Douran Software Technologies, for acting on behalf of the Committee to Determine Instances of Criminal Content (see above).	December 30, 2014
Two entities that blocked social media sites and websites: Supreme Council for Cyberspace, and National Cyberspace Center	January 12, 2018
IRIB Director General Abdulali Ali-Asgari (see above); Abolhassan Firouzabadi (Secretary of the Supreme Council of Cyberspace); and Abdolsamad Khoramabadi (Secretary of the Committee to Determine Instances of Criminal Conduct (oversees internet censorship)	May 30, 3018

Table D-15. Entities Designated under Executive Order 13645 on Auto Production, *Rial* Trading, Precious Stones, and Support to NITC (June 3, 2013)

Entity	Date Named
Five entities/persons supporting NITC: *Mid Oil Asia* (Singapore); *Singa Tankers* (Singapore); *Siqiriya Maritime* (Philippines); *Ferland Company Limited* (previously designated under other E.O.); *Vitaly Sokolenko* (general manager of Ferland).	December 12, 2012
Three entities/persons for deceptive Iran oil dealings: *Saeed Al Aqili* (co-owner of Al Aqili Group LLC); *Al Aqili Group LLC*; *Anwar Kamal Nizami* (Dubai-based Pakistani facilitator, manages bank relations for affilates of Al Aqili and Al Aqili Group. Also works for *Sima General Trading*, sanctioned under E.O. 13599).	April 29, 2014
Faylaca Petroleum (for obscuring the origin of Iranian sales of gas condensates); *Lissome Marine Services LLC* and six of its vessels (for supporting NITC with ship-to-ship transfers); *Abdelhak Kaddouri* (manages Iranian front companies on behalf of NICO); *Mussafer Polat* (for obscuring origin of Iran's gas condensate sales); *Seyedeh Hanje Seyed Nasser Seyyedi* (managing director of Faylaca).	August 29, 2014

Table D-16. Entities Designated under Executive Order 13581 on Transnational Criminal Organizations (July 24, 2011)

Entity	Date Named
Four individuals/entities: Ajily Software Procurement Group, Andisheh Vesal Middle East Company, Mohammed Saeed Ajily, and Mohammed Reza Rezkhah. For stealing engineering software programs from U.S. and other Western firms and selling them to Iranian military and government entities.	July 18, 2017

Table D-17. Entities Designated under Executive Order 13694 on Malicious Cyber Activities (April 1, 2015) and Executive Order 13848 (September 12, 2018) on Interference in U.S. Elections

Entity	Date Named
Eight individuals/entities: ITSec Team, for 2011-12 distributed denial of services attacks on U.S. banks, acting on behalf of the IRGC; and Ahmad Fathi, Amin Shokohi, and Hamid Firoozi (for working for or with ITSec). Four persons working for or with Mersad Co, an IRGC-affiliate firm indicted in 2016 for computer disruption/botnet/malware activities in 2012-13 targeting 24 U.S. financial sector companies: Sadegh Ahmazadegand; Sina Keissar; Omid Ghaffarinia; and Nader Saedi.	September 14, 2017
Ten individuals and one entity, for theft of data from U.S. and third-country universities: Mabna Institute, Gholamreza Rafatnejad, Ehsan Mohammadi, Seyed Ali Mirkarimi, Mostafa Sadeghi, Sajjad Tamasebi, Abdollah Karima, Abuzr Gohair Moqadam. Roozbeh Sabahi, Mohammed Reza Sabai, Behzad Mesri.	March 23, 2018
Ali Khorashadizadeh and Mohammad Ghorbaniyan. For helping exchange bitcoin digital currency into Iranian rials on behalf of Iranian cyber actors involved with a "SamSam" ransomware scheme.	November 28, 2018
E.O. 13848 Sanctioning Foreign Interference in a U.S. Election (September 12, 2018)	
For interference in the 2020 presidential election: Emennet Pasargad company; Mohammad Bagher Shirinkar; Syeyed Mohammad Hosein Musa Kazemi; Sajjad Kashian; Mostafa Sarmadi; Seyyed Mehdi Hashemi Toghroljerdi; Hosein Akbari Nodeh	November 18, 2021

Table D-18. Entities Designated under Executive Order13846 Reimposing Sanctions (August 6, 2018)

Entity	Date Named
Ayandeh Bank (for materially assisting IRIB).	November 5, 2018
Subsidiaries of China's COSCO Shipping Corp. Ltd and persons for involvement in oil shipments from Iran: China Concord Petroleum Ltd.; COSCO Shipping Tanker (Dalian) Ltd.; COSCO Shipping Tanker (Dalian) Seaman and Ship Management Co. Ltd.; Kunlun Holding Co Ltd.; Kunlun Shipping Co. Ltd; Pegasus 88 Ltd.; Yi Li; Yu Hua Mao; Luqian Shen; Bin Xu; Yazhou Xu.	September 25, 2019
Under Section 7 of the E.O. (Human Rights related provision sanctioning persons who limit freedom of expression in Iran): Abolghassem Salavati, Mohammad Moghisseh (judges presiding over branches of the regime's Revolutionary Court)	December 19, 2019
Several petrochemical companies for brokering sales of Iranian oil and other petroleum products to China and UAE: Sanctioned by Treasury: Triliance Petrochemical Co. Ltd (Hong Kong); Sage Energy HK Limited (Hong Kong); Peakview Industry Co. Ltd (Shanghai); and Beneathco DMCC (Dubai). Sanctioned by State Dept.: Shandong Qiwangda Petrochemical Co. Ltd (China); Jiaxing Industry Hong Kong Ltd.; Ali Bayandarian; and Zhiqing Wang	January 23, 2020
Entities involved in petrochemical transactions with Iran SPI International Proprietary Ltd. and Main Street 1095 (South Africa). McFly Plastic HK Ltd.; Saturn Oasis Co.; and Sea Charming Shipping Co. Ltd (Hong Kong). Dalian Golden Sun Import and Export Co. and Tianyin International Co. Ltd (Dalian, China). Aoxing Ship Management Ltd. (Shanghai). Armed Forces Social Security Investment Company (Iran). Mohammad Hassan Toulai (managing director of Armed Forces Social Security Investment Company); Hossein Tavakkoli; and Rea Ebadzadeh Semnani. *Note: Sanctions on Aoxing and Sea Charming lifted June 10 2021*	March 18, 2020
UAE Companies facilitating Iran petrochemical and oil sales Petro Grand FZE; Alphabet International DMCC; Swissol Trade DMCC; Alam Althrwa General Trading LLC; and Alwaneo LLC Co.	March 19, 2020
For facilitating Iran petrochemical transactions: Triliance Petrochemical Co. Ltd (Hong Kong); Sage Energy HK Limited (Hong Kong); Peakview Industry Co. Limited (Shanghai); and Beneathco DMCC (UAE)	January 23, 2020
For Enabling the Shipment and Sale of Iranian Petrochemicals: By Treasury: Zagros Petrochemical Co. (Iran); Petrotech FZE (UAE); Jingho Technology Co. Ltd (Hong Kong) Dynapex Energy Ltd (Hong Kong); Trio Energy DMCC (UAE); Dinrin Ltd (Hong Kong) **By State:** Abadan Refining Co,; Zhihang Ship Management (China); New Fars International Logistics LLC (China); Sino Energy Shipping Ltd (China); Chemtrans Petrochemicals Trading LLC (UAE); and several Chines and Iranian employees of these firms	September 3, 2020
Entities Facilitating Iran's export of Petrochemicals: Donghai International Ship Management Ltd (China); Petrochem South East Limited (China); Alpha Tech Trading FZE (UAE); Petroliance Trading FZE (UAE); Vietnam Gas and Chemicals Transportation Corporation (designated by State). Vietnam gas managing director Vo Ngoc Phung also designated by State.	December 16, 2020

Table D-19. Executive Order 13871 on Metals and Minerals (May 8, 2019)

Entity	Date Named
Pamchel Trading Beijing Ltd; Power Anchor Ltd (Seychelles); Hongyuan Marine Co.; Mobarakeh Steel Company (Iran, previously designated under E.O 13224); Saba Steel; Hormozgan Steel Co.; Esfahan Steel Co.; Oxin Steel Co.; Khorasan Steel Co.; South Kaveh Steel Co.; Iran Alloy Steel Co; Golgohar Mining and Industrial Co,; Chadormalu Mining and Industrial Co.; Arfa Iron and Steel Co.; Khouzestan Steel Co.; Iranian Ghadir Iron and Steel Co.; Reputable Trading Source LLC (Oman); Iran Aluminum Co.; Al Mahdi Aluminum Co.; National Iranian Copper Industries; and Khalagh Tadbir Pars Co.	January 10. 2020
Affiliates of Iran's Mobarakeh Steel Company: Iran—Metil Steel; South Aluminum Company; Sirjan Jahan Steel Complex; and Iran Central Iron Ore Company. Others: Tara Steel GmbH (Germany); UAE–Pacific Steel FZE; Better Future General Trading Co LLC; and Tuka Metal Trading DMCC.	June 25, 2020
Suppliers of Graphite Electrodes and Iranian producers. Kaifeng Pingmei New Carbon Materials Technology Co., Ltd. (China); Pasargad Steel Complex; Gilan Steel Complex Co.; Middle East Mines and Mineral Industries Development Holding Co.; Sirjan Iranian Steel; Zarand Iranian Steel Co,; GMI P:ojects Hamburg GmbH (Germany); World Mining Industry Co.; Khazar Steel Co.; Vian Steel Complex; South Rouhina Steel Complex; Yazd Industrial Steel Rolling Mill; West Alborz Steel Complex; Efarayen Industrial Complex; Bonab Steel Industry Complex.	

Table D-20. Entities Designated as Gross Human Rights Violators under Section 7031(c) of Foreign Aid Appropriations

Entity	Date Named
Two Iranian prisons: Great Tehran Penitentiary; Qarchak Prison	December 5, 2019
Hassan Shahvarpour, IRGC commander of Vali Asr unit	January 18, 2020
Abdolreza Rahmani Fazli (Interior Minister), and Ali Fallahian (Intelligence head during 1989-1997)	May 20, 2020
IRGC Brig. Gen. Heidar Abbaszadeh, IRGC Colonel Reza Papi—for involvement in the killing of protesters in the town of Mahshar in November 2019	November 18, 2020

Table D-21. Entities Designated under Executive Order 13876 on the Supreme Leader and his Office (June 24, 2019)

Entity	Date Named
Foreign Minister Mohammad Javad Zarif	July 31, 2019
Ten High-Ranking Officials/Personalities and One Major Entity: Ebrahim Raisi (head of the judiciary); Mojtaba Khamene'i (second son of the Supreme Leader, and liaison with the IRGC-QF and Basij); Mohammad Mohammadi Golpayegani (chief of staff to the Supreme Leader); Vahid Haghanian (top aide to the Supreme Leader); Ali Akbar Velayati (former Foreign Minister and top foreign policy adviser to the Supreme Leader); Gholam-Ali Hadad-Adel (former Majles Speaker, adviser to the Supreme Leader); Mohammad Bagheri (head of the Armed Forces General Staff); Iran Armed Forces General Staff; Hossein Dehghan (military aide to the Supreme Leader, former Defense Minister, and former commander of the IRGC-QF contingent in Lebanon); Gholam Ali Rashid (head of Khatem ol-Anbiya Central Headquarters, a major military headquarters).	November 4, 2019

Entity	Date Named
Ali Shamkhani—Secretary-General of Iran Supreme National Security Council; Gholamreza Soleimani—commander of the Basij; Mohsen Reza'i—Expediency Council member and IRGC commander-in-chief 1981-1997; Mohammad Reza Naqdi—former Basij commander; Mohammad Reza Ashtiani—deputy chief of staff of the Armed Forces; IRGC Brig. Gen. Ali Abdollahi—coordination deputy for the Armed Forces General Staff; Ali Asghar Hejazi—chief of Supreme Leader security; Mohsen Qomi—advisor to the Supreme Leader on international communications	January 10, 2020
Members of Council of Guardians and Elections Supervision Committee (for manipulating Iran's parliamentary elections): Ahmad Jannati (head of the Council of Guardians); Mohammad Yazdi; Siamak Rahpeyk; Abbas Ali Kadkhodaie (Council speaker); and Mohammad Hasan Sadeghi Moghadam	February 20, 2020
Bonyad Mostazafan economic conglomerate and affiliates: Bonyad Mostazafan; its president (and IRGC conduit) Parviz Fattah; several Bonyad board members; Bonyad affiliate companies—Sina Energy Development Co (SEDCO), SEDCO subordinates in the energy drilling and financial sector, Behran Oil, Kaveh Pars Mining Industries Development Co and steel, aluminum, and financial subordinates (including Turkey-based Turira Co), Bank Sina and affiliates, Omran va Maskan Iran Company and Paya Saman Pars Co, Persian Tourism and Recreational Centers Co. and subordinates (ex Bonyad Shipping Agencies Co), Sina Paya Sanat Development Co and subordinates. Other subsidiaries: Iran Electronic Development Co, Rah Negar Middle East Pars Co and Peyvand Tejarat Atieh Iranian Co;	November 18, 2020

Table D-22. Executive Order 13818 Implementing the Global Magnitsky Act (December 20, 2017)

Entity	Date Named
Iran-backed Iraqi militia figures: Qais al-Khazali (head of Asa'ib Ahl Al Haq militia); Laith al-Khazali; Husayn Falih al-Lami	December 6, 2019
Falih al-Fayyadh. Iraq head of the Popular Mobilization Committee, for serious human rights abuses to suppress protests, reportedly with IRGC-QF support.	January 8, 2021

Table D-23. Executive Order 13902 on the Construction, Textiles, and other Sectors (January 10. 2020)

Entity	Date Named
Iranian Banks not sanctioned under other orders: Amin Investment Bank; Bank Keshavarzi Iran; Bank Maskan; Bank Refah Kargaran; Banke-e Shahr; Eghtesad Novin Bank; Gharzolhasaneh Resalat Bank; Hekmat Iranian Bank; Iran Zamin Bank; Islamic Regional Cooperation Bank; Karafarin Bank; Khavarmianeh Bank; Mehr Iran Credit Union Bank; Pasargad Bank; Saman Bank; Sarmayeh Bank; Tosee Taavon Bank; Tourism Bank	October 8, 2020

Table D-24. Executive Order 13949 on Conventional Arms to Iran (September 21, 2020)

Entity	Date Named
Iran Ministry of Defense and Armed Forces Logistics (MODAFL); Defense Industries Organization; Nicholas Maduro	September 21, 2020
Marine Industries Organization, Aerospace Industries Organization, and Iran Aviation Industries Organization (all Iran-based) for activities to transfer arms and materiel to regional armed groups	January 15, 2021

Table D-25. Entities Sanctions under CAATSA

Entity	Date Named
Pursuant to CAATSA Section 106 on human rights abuses, for gross violations of human rights: Various Iranian judges and prison entities—Judge Seyyed Mahmoud Sadati; Judge Mohammad Soltani; Branch 1 of the Revolutionary Court of Shiraz; Adelabad, Orumiyeh, and Vakilabad Prisons	September 24, 2020
Pursuant to Section 106 on human rights abuses: Zahedan Prison; Isfahan Central Prison; Soghra Khodadadi (director of Qarchak women's prison); Mohammad Karami (commander of IRGC Southeast Qods Operational Base in Sistan and Baluchistan Province	December 7, 2021

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