

Sanctions for dilettantes...

Activist handbook for leveraging the EU sanctions
On an example of Myanmar

Ondřej Cakl



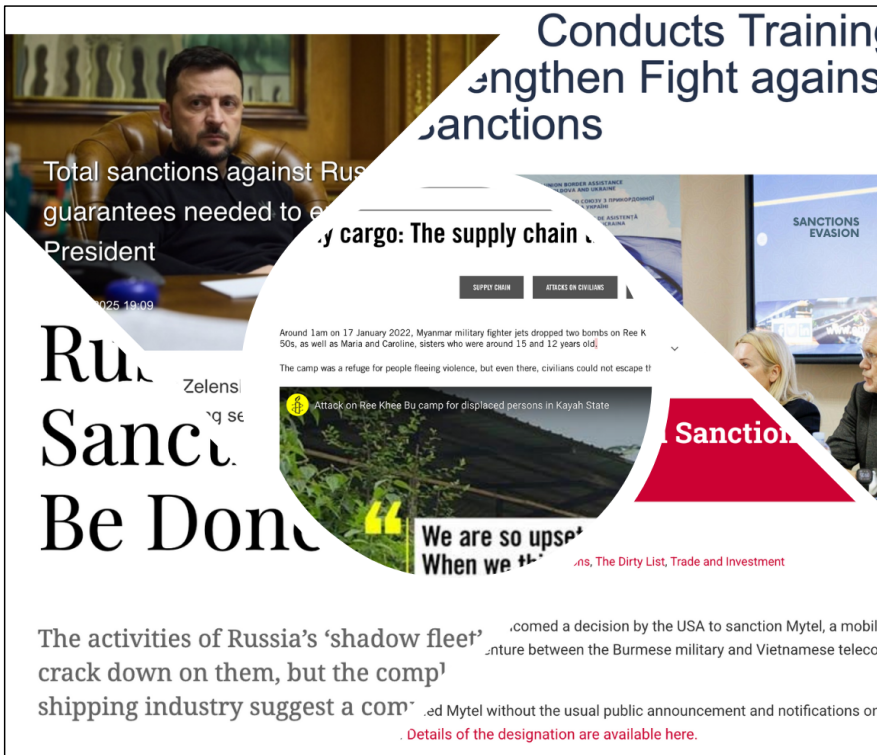
Sanctions for dilettantes...
Activist handbook for leveraging the EU sanctions

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How to work the EU sanctions



Sanctions. We hear about them a lot. Usually, it is something in a sense that the international sanctions were imposed to punish any regime, whose wrongdoing is supposed to be stopped by them. What exactly comes to your mind if you imagine, that the sanctions are imposed? How are they going to hurt the bad regimes...? Do you imagine blockages of goods on state borders, suppression of business exchange, freeze bank accounts and money transfers to targeted states? Do you imagine police forces checking the trucks with goods at the borders or strict passport controls at airports? What kind of acts are “sanctions” and how are they supposed to deter those who are breaching international law from doing so? In this simple Handbook we are going to look at sanctions as at something very tangible and concrete. If “sanctions” are so often

mentioned as a tool to defend the suffering countries against violent acts, how do we learn more about them sanctions?

Myanmar. Behind the Handbook, there is a general thought, that if we want to restrict the illegitimate junta's rule over the Myanmar and at the same time, that there are some EU sanctions towards the junta regime (in Myanmar), they should be used as an advantage. Then again, we ask: who is doing it and how exactly is that done? Who is applying or even enforcing the sanctions towards the military regime? Is anyone? If we, citizens of respective country or of the EU, would like to help it, are there any tools for us to get involved?

Sanctions. When you think about the sanctions, what comes to mind is the question, how to tackle the topic, anyhow. How to grasp such a vast complexity of knowledge, info and problems that comes with the term? Thus, we will start exactly here, with our Handbook: Asking where to start with sanctions.

We will slowly go through in the most practical way, asking questions one by one and seeking for the answers. This way we will go directly to answering the questions needed, when we want to work with sanctions. Quite certainly, we will face lack of knowledge when trying to be active and lack of knowledge how to act, when facing certain information. We will have to patiently learn before we do each step and then learn again when we realize the next step is impossible without learning more, thus move in a cyclic learning curve.

Yet, the Handbook doesn't debate, whether sanctions are impactful, appropriate measure of opposing illicit regimes.

This debate always assumes that the sanctions themselves actually work as intended. The Handbook is, on the contrary, inspired by questioning what is the very nature of international sanctions and what conditions even has to be filled in before them to make them work and what does it mean for sanctions "to work". What kind of work do the sanction do...?

We leave the final consideration of the usefulness of the sanctions on each reader to decide.

How to use this Handbook

The text is not a "lecture", but a "Q&A session". It is based on questions, which need to be answered in a practical learning on sanctions. Each question comes to mind when you start to deal with sanctions, from



scratch. Each question is followed by the conclusion and conclusive new question.

Our questions are very naive, admittedly. Sanctions should not be understood, used and cited only by experts, quite the opposite.

We try to only learn as much information as really is contained in the answer, within each question. For example: Sanctions can only be understood within the system of the European Union administration, legislation, the structure of authorities and decision-making processes in the EU. Normally you would have to learn about the EU, European Commission, Councils, Parliament, member states etc. beforehand, then start putting knowledge sanctions into thus obtained framework. But in Handbook we always only give the most necessary background for each answer in order to keep the attention strictly focused on a nature of the EU restrictive measurements (sanctions). This allows us to unfold the immense legislative and factual background of the sanctions slowly and steadily.

Of course, answers always should differ based on a purpose of the questions, meaning that it is essential how we want to use the information, what do we need to do etc. (Do you want to understand sanctions, do you want to change them, do you want to use them against the illicit regime?) Here lie some limitations of this concept, certainly, because we don't know, how you want to use the book. But we suppose that you as a reader:

A) do not know much about sanctions, especially the EU sanctions, and want to get into the topic,

B) want to find where your own use of knowledge can be useful – in advocacy, investigation, legislative work...

Since we go via questions, the Handbook has hierarchical logical outline, but sometimes the very general question of high importance, comes as a very deeply hidden “logical” step, as it only comes to attention after previous questions are answered. Please bear this in mind and do not take the “logical” structure of the book too strictly. The recommended use of the Handbook is for you to look up the question, you are most interested in, from a list on pages 6–10, then find it and read the answer and look for a context around it. That “points you” to the direction where to go next.

Throughout the Handbook we will be aiming at explaining the EU sanctions on an example of Republic of the Union of Myanmar, unless stated differently. But we will try to keep the language on a general level

Commented [OC1]: The comments on the side of the text are side-notes, not forgotten remarks. There, I put additional info or explanations there.

thus allowing the imagination of the reader to adjust it to any other sanctioned regime or state.

Takeaways

- When working on sanctions, you need to check directly the international relationships and realities. These influence the impact of sanctions essentially.
- Whenever you learn on a topic of sanctions or of addressed items, regimes, activities targeted by sanctions, always look into the sanction legal description. Sometimes you'd find out that creating the sanction is purely symbolic, since the measure itself is non-applicable to a reality it should tackle.
- Financial sanctions do always bring some hardship and are expensive to be evaded, even if they do not hit the heart of the matter.
- The EU sanctions are often cumulative. In order to use their validity, you have to know, when exactly each restriction went in force or ended and if it was followed by additional regulation or not.
- Sanctions evasion is a situation, where no strict rule is broken, but the sanctioned activity is replaced by different non-sanctioned ones in order to achieve the same goal. If some countries apply strict sanctions on import of some goods, the easiest thing to do for a targeted regime, is to find some other country, which would buy it for them, and then to obtain it from such an intermediary. – If you want to get to know, whether some sanctions are breached by the regime, follow the exports and imports of the so-called banned goods / dual use goods. Follow the increase/decrease of these exports/imports.
- Sanction breach would mean to directly do the thing which is literally forbidden by the restrictive measure.
- The U.S. sanctions have very different impact than the EU sanctions, for many reasons.
- Are we able to find concrete examples of what does MM junta return through these intermediaries?
- There are two ways you can report sanctions violations, directly by email: relex-sanctions@ec.europa.eu, or by remaining anonymous through the EU sanctions whistleblower tool. If you need trustful info, send an email to any European Press Service.



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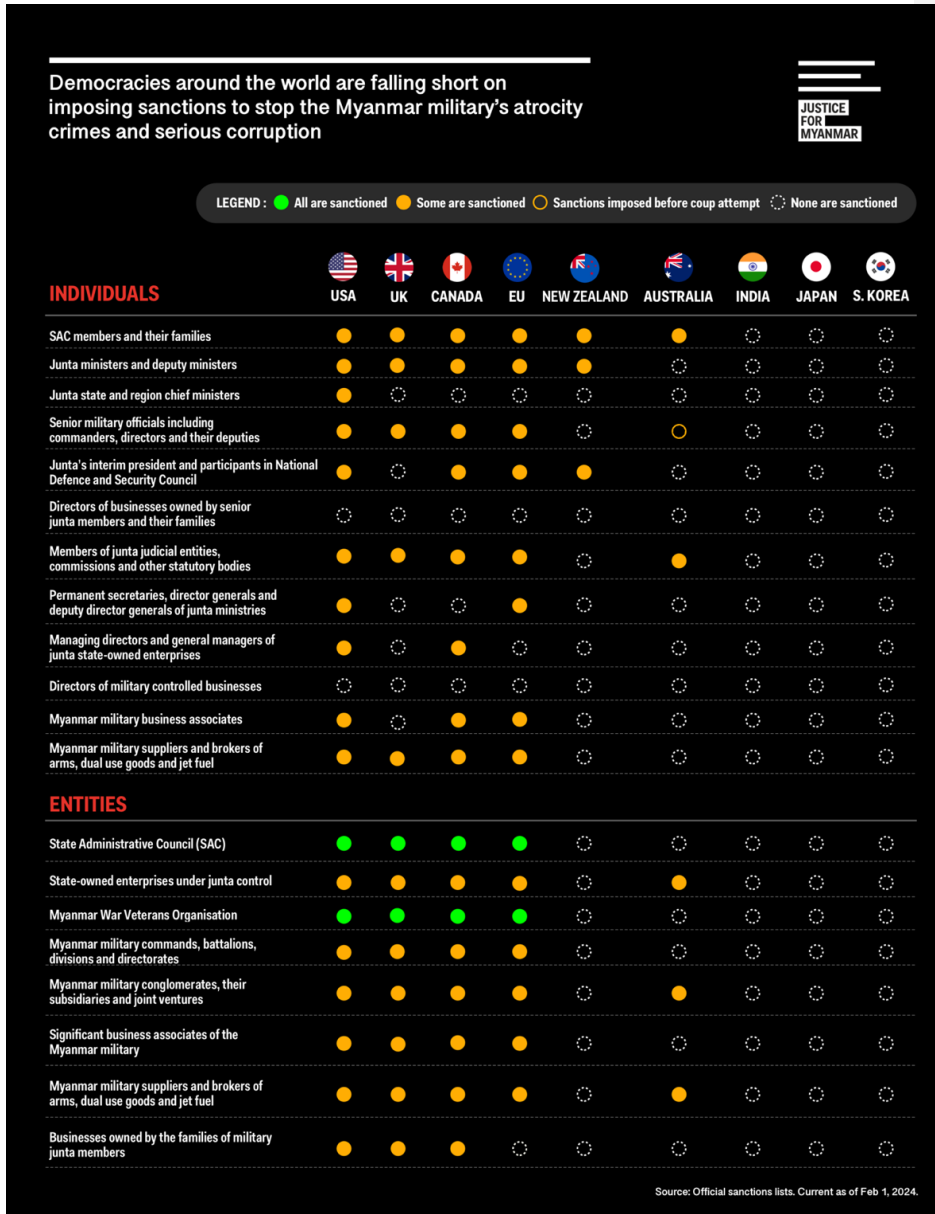
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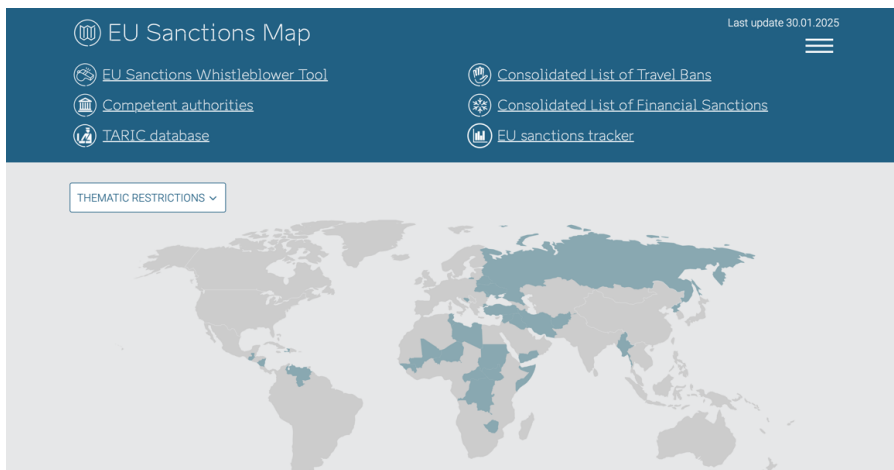
Source: [Justice For Myanmar](#).



1. How to work with sanctions? That is the question...

First of all, we have to learn, towards which countries are the sanctions applied, and even more specifically, to ask, whether the sanctions are applied to the regime we seek. In our case it's the Myanmar military junta.

We go to [EU Sanctions Map](#).



Commented [OC2]: Similar primary source is [EU sanctions tracker](#).

On an interactive map, we chose the respective country (Myanmar), thus we easily learn, that there are “Restrictive measures in view of the situation in Myanmar/Burma” from the EU. Following the text give us several important information:

- There have been various measurements against the Burma governments imposed (and lifted in 2012, last time), but there are some called arms embargoes and the restrictions on equipment which might be used for internal repression, which haven't been lifted ever.
- We learn there are some “targeted restrictive measures against senior military officers of the Myanmar armed forces”.
- Derogations and exemptions to the restrictive measures are possible, including the delivery of humanitarian aid.

Commented [OC3]: Restrictive measures are actually sanctions. Different words, same meaning.

“Current measures related to human rights violations in Myanmar consist of an asset freeze and prohibition to make funds or economic resources available to designated individuals and entities as well as travel bans for individuals. Other measures include an arms embargo, export bans on dual-use goods and internal repression and telecommunications equipment, a ban on providing technical assistance or financing military activities as well as a prohibition of military training and cooperation with the Myanmar armed forces (Tatmadaw).

At the website, there is also a You can see the [list](#) of all the Contacts of National Competent Authorities and the European Commission, for the responsibility to enforce the sanctions is rather complicated think in the EU. Another important link leads to the EU Sanctions Whistleblower Tool – where you can submit an appeal in case you have evidence of **sanction evasion**.

But most importantly, there are all the measurements applied against the military junta and brief justification of these.

Arms export: It is prohibited to export arms and related materiel to Myanmar (Burma). Related technical or financial assistance and services are also prohibited.

Asset freeze and prohibition to make funds available: All assets of the persons and entities listed in Annexes IV of Council Regulation (EU) 401/2013 should be frozen. It is also prohibited to make any funds or assets directly or indirectly available to them. The list of persons and entities concerned is included in the Financial Sanctions Database ([linked](#)).

Dual-use goods export: The export of dual-use goods and technology to Myanmar (Burma) is prohibited if those items are or may be intended for military use, military end-user or the Border Guard Police. Any provision of related technical assistance, financing or financial assistance, brokering services or other services are also prohibited.

Restrictions on admission: Member states shall prevent the entry into, or transit through, their territories of persons listed in the Annex of Council Decision (CFSP) 2013/184/CFSP.

Restrictions on equipment used for internal repression: It is prohibited to export equipment which might be used for internal

Commented [OC4]: Sanction evasion or a sanction breach? The difference is in legality nad intention: In case of evasion, there is a minimum of strictly illegal activities. Many times the **evasion** is actually a construction of many of legal activities which connected together build up the situation which was targeted by the sanction, but without breaching it. Example: Oil from Iran is restricted to be sold in dollars to China. Thus it is firstly delivered to Malaysia - this is not restricted. [And then transferred to China from Malaysia, which is not restricted, again](#). Thus the sanction is evaded and the oil is where it was not supposed to be. For details see [Council of the EU – Guidelines on Implementation and Enforcement of EU Sanctions](#).

repression to Myanmar/Burma. Related technical or financial assistance and services are also prohibited.

Telecommunications equipment: It is prohibited to export telecommunications monitoring and interception equipment, technology or software as listed in Annex III of Council Regulation (EU) No 401/2013 to Myanmar (Burma). Related technical assistance or brokering services are also prohibited, unless the competent authority of the relevant Member State has given prior authorisation.

Restrictions on military training and military cooperation: The provision of military training to or military cooperation with the Myanmar Armed Forces (Tatmadaw) and the Border Guard Police shall be prohibited. The prohibition shall not apply to training or cooperation aimed at strengthening democratic principles, the rule of law or respect for international law.

EU Sanction map tells a lot. It seems there are a lot of options to restrict the military regime by enforcing these sanctions. Are they all the same relevant and influensive?

1.2 Which sanctions are relevant for my case? Assessing the impact of potential investigation.

Generally, there are several types of sanctions: arms embargoes, asset freezes, travel bans, economic sanctions – limiting trade, investment, and access to financial services and sectoral sanctions – targeting specific industries (e.g., oil, finance, technology). Various EU restrictive measures have different impact on sanctioned regimes and entities, thus you need to identify which sanctions are worth following, if you want to use them efficiently. In each case you need to assess the answer individually (for each state, sanction and material...), and the answers regarding the relevance are not within the sanction regulations themselves, but lay outside in other legal acts and in reality: Have there been any significant arms exports or dual-use materials to Myanmar before the embargo? Would the junta be interested in having arms or equipment used for internal repression from the EU? Or are there any assets or funds by entities listed in the EU Regulation (EU) 401/2013 to actually be frozen? Is there anyone of the restricted regime really interested in entering the Member States territories?



Had there been any telecommunications equipment by the EU companies delivered to Myanmar and would there be a serious buyer for such services? Did any EU army provide military training and military cooperation to the Myanmar Armed Forces (Tatmadaw) and the Border Guard Police? Why is this all actually prohibited in the first place?

It is tricky to answer these questions, and it is recommendable to answer them based on research and strict investigation before You work the sanctions.

1.2.1 Arms exports, dual use material and equipment used for internal repression from the EU to Myanmar. Glimpse.

In case of arms we'd have to simply look at the situations, where arms were imported to Myanmar, but in case of dual use material, we have to be aware, what meaning is hidden behind the terms "dual use" and "internal repression".

There had been cases of arms or dual use materials procured from the EU to Myanmar after the military coup in 2021.¹ Also, we can easily find evidence, that there are means of internal repression used by junta against citizens of The Republic of the Union of Myanmar.² This tells us, that junta is eager to obtain such things and sanctioning these only makes sense.

Therefore, it also makes sense to go with focusing on dual use materials and materials and try to have closer look into it.

1.2.2 Asset freeze and prohibition to make funds available. Do the representatives of the regime create funds in the EU? Glimpse.

In order for this measurement to be relevant, there should actually be any financial funds of the junta representatives companies created, accumulated, stored etc., within the EU jurisdiction. It may be surprising, yet there are such cases:

Commented [OC5]: Dual use material: Items with both civilian and military applications, including nuclear, biological, and chemical uses. Example: Jet engines, drones, satellite navigation systems. See Regulation (EU) 2021/821 of the [European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items \(recast\)](#)

¹ JFM: Myanmar military brokers procuring from EU, despite arms embargo. 03/2022. <https://www.justiceformyanmar.org/press-releases/myanmar-military-brokers-procuring-from-eu-despite-arms-embargo>

²



< PRESS RELEASES

JFM CALLS ON ITALY TO TAKE SWIFT ACTION AGAINST RACHEL TAYZA, FOLLOWING LEGAL SUBMISSION

MARCH 8, 2024

Download PDF: [English](#) | [Burmese](#)

On March 4, 2024, the French lawyers William Bourdon and Lily Ravon reported Htoo Htwe Tay Za, also known as Rachel Tayza, to Italian authorities on behalf of Justice For Myanmar, requesting that they investigate her involvement as a shareholder and director of companies that are part of the EU-sanctioned Htoo Group of Companies, and where appropriate, to freeze her assets and to remove her from Italy.

Rachel Tayza has continued to reside in Italy and conduct business for the [EU-sanctioned](#) Htoo Group of Companies, a crony conglomerate that is owned by her family.

“On March 4, 2024, the French lawyers William Bourdon and Lily Ravon reported Htoo Htwe Tay Za, also known as Rachel Tayza, to Italian authorities on behalf of Justice For Myanmar, requesting that they investigate her involvement as a shareholder and director of companies that are part of the EU-sanctioned Htoo Group of Companies, and where appropriate, to freeze her assets and to remove her from Italy.”³

Importantly, both persons and companies are target of these concrete sanctions. Thus for example [General Min Aung Hlaing](#) (FSD Id 128186) appears on the same list of the [EU Financial Sanctions Database](#) (FSD) as [Myanma Oil and Gas Enterprise](#), (FSD Id 133689).⁴

By looking through the internet you can easily find out, that for state owned company Myanma Oil and Gas Enterprise (MOGE), functions as “the biggest single source of foreign revenue for the military regime, providing hundreds of millions of dollars each year.” And there are Junta-controlled Myanma Foreign Trade Bank (MFTB) and Myanma Investment and Commercial Bank (MICB) working along with its Ministry of Defence, who represent the main routes for the Junta’s

³ Justice For Myanmar: Myanmar military JFM calls on Italy to take swift action against Rachel Tayza, following legal submission. 04/2024. <https://www.justiceformyanmar.org/press-releases/myanmar-military-brokers-procuring-from-eu-despite-arms-embargo>

⁴ EU: Council Implementing Regulation (EU) 2022/662 of 21 April 2022 implementing Regulation (EU) No 401/2013 concerning restrictive measures in view of the situation in Myanmar/Burma. 04/2022. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L_.2022.121.01.0001.01.ENG&toc=OJ%3AL%3A2022%3A121%3ATOC



foreign-currency exchange businesses allowing the Tatmadaw-owned enterprises access to international markets using offshore accounts. The Junta used the two banks to facilitate payment for weapons and materials.⁵ Thus the assets freeze and prohibition to create funds seems to be relevant and worth digging deeper.

1.2.2.1. How do I get to know, whether the company or a person on a list is actually doing something, that is breaching the EU sanction? How do I investigate it?

1.2.3 Do junta representatives visit the European Union?

Restrictions on admission.

In order to have these sanctions impactful, these would have to restrain the aims or demands of regime or its representatives. As before, we have to investigate, whether travelling to the EU is actually needed by the junta representatives. Searching the internet suggests, that it is not the case, for these individuals tend to stay in the region of the South East Asia.⁶ Stopping them from entering the countries actually doesn't seem to do much of the harm to them.

1.2.3.1 But how do they execute their business and dealings in the EU shall they need them?

That is a legitimate question... By looking through the [List of Travel Bans](#) (to be found at EU Sanctions Map) you can learn about persons, who shouldn't visit the EU. If you see them here, something is wrong.

Commented [OC6]: Offshore accounts: Bank Accounts created outside the country of the origin of the owner, usually meaning in destinations, where are not applicable standard rules of transparency or taxes. National and international authorities cannot order the compliance with the rules, thus the money flows and actors are hidden and out of control of investigators and oversight authorities. Typically Cayman Islands, Bermuda and UK-dependent Jersey. See: <https://www.investopedia.com/articles/wealth-management/121515/top-10-european-tax-havens.asp>

⁵ Vaishali Basu Sharma: Will Extended Sanctions and Banking Restrictions Force Myanmar's Junta to Change Course? 02/2024. <https://moderndiplomacy.eu/2024/02/13/will-extended-sanctions-and-banking-restrictions-force-myanmars-junta-to-change-course/>

⁶ Shoon Naing: Why Myanmar's travel-shy leader could be difficult to arrest. 11/2024. <https://www.reuters.com/world/asia-pacific/why-myanmars-travel-shy-leader-could-be-difficult-arrest-2024-11-28/>



1.2.3.2 How do we investigate if the persons on the list are visiting the countries they are banned from?

If we find out that the restriction on admission can be harming to illicit activities of the regime, shall we follow the persons and try to prove this sanction is breached and ask for punishment?

1.2.4 Are there any telecommunication companies which would make business with junta and vice versa?

Telecommunications equipment.

Of course, it is crucial for and (sanctioned) regime to control the communications infrastructure and content in the country.

Norwegian company Telenor caused human rights trouble by selling its Myanmar infrastructure to Lebanon M1 Group (in 2021), only to allow the M1 to then create the merger with the Shwe Byain Phyu Group of the junta, in 2022.⁷

Commented [OC7]: Within the deal of selling the company there were all the personal data given to the junta control, thus the right to privacy was violated on a large scale and likely resulted in further arrests, torture and killings by the military junta.

1.2.4.1 There are European countries, such as Norway or the UK, which are not part of the European Union. Do EU sanctions apply for them?

Many Western allies (such as the UK, US, Canada, Japan, Australia, Norway, and Switzerland) closely coordinate with the EU on sanctions. These countries often impose their own parallel sanctions, though details might differ. For example, the UK and Canada have sanctioned Myanmar's MOGE in coordination with the EU.⁸ But that is a case of coordination, but frankly, the coordination of sanctions in like-minded countries is often missing and unreliable.⁹

Norway is not an EU member, but it closely aligns with EU sanctions as part of the European Economic Area (EEA) and European Free Trade

Commented [OC8]: Companies sanctioned off making business in one part of the world are non-sanctioned in other, which allows them to move their illicit activities to un-restricted areas and thus evade the sanctions.

⁷ Poppy Mcpherson and Fanny Potkin: Myanmar junta backs Telenor unit sale after buyer M1 pairs with local firm – sources. 01/2022. <https://www.reuters.com/business/media-telecom/exclusive-myanmar-junta-backs-telenor-unit-sale-after-buyer-m1-pairs-with-local-2022-01-21/>

⁸ Terence Gilroy (USA), Michael Amberg (UK), Johanna Asplund (UK), Alexandra Allum-Pearce (UK), Julia Webster (Canada), Madison Bruno (Canada), Jing Xu (Canada), Lise S. Test (USA) and Sunny Mann (UK): US, UK, and Canada Impose Further Coordinated Sanctions Against Myanmar. 11/2023. <https://sanctionsnews.bakermckenzie.com/us-uk-and-canada-impose-further-coordinated-sanctions-against-myanmar/>

⁹ Cristina Gallardo: EU and UK at odds over how to coordinate sanctions against Russia. 04/2022. <https://www.politico.eu/article/us-eu-britain-mull-forum-to-coordinate-sanctions-against-russia/>



Association (EFTA) with Iceland, Liechtenstein, Switzerland (not in the EEA, but a part of EFTA). Norway can technically choose not to implement EU sanctions, but in practice, it almost always aligns with the EU, yet it has more flexibility than EU members when enforcing sanctions. But for example, Norway explicitly accepted 2018 Decision 2013/184/CFSP concerning restrictive measures against Myanmar/Burma, where sale, supply, transfer or export of equipment, technology or software intended primarily for use in the monitoring or interception by the Government of Myanmar/Burma is restricted.¹⁰ Same applies to sanctioning of MOGE.

When working on sanctions, it is good to check directly the international relationships and how do these influence the impact of sanctions.

1.2.4.2 So is there any striking EU evidence of examples of breaching the sanctions on telecommunications to be inspired by?

One example of them is even quite close to Telenor. By searching the internet, you can find out, that Telenor had bought and installed software Lawful Interception Gateway (LIG) from German company Utimaco, and later sold it to junta's company, in 2022, after the sanctions to telecommunications were applied.¹¹

1.2.4.3 Was the installing of intercepting software breaching any EU sanction already in 2018?

Under Article 3.1 of [EU restrictive measures](#), "The sale, supply, transfer or export of equipment, technology or software intended primarily for use in the monitoring or interception by the Government of Myanmar/Burma, or on its behalf, of the internet and of telephone communications on mobile or fixed networks in Myanmar/Burma, including the provision of any telecommunication or internet monitoring or interception services of any kind, as well as the provision

¹⁰ Regjeringen: EU-erklæring om tredjelands tilslutning til en utvidelse av EUs restriktive tiltak mot Myanmar/Burma. 06/2018. <https://www.regjeringen.no/no/dokumentarkiv/regjeringen-stoere/andre-dokumenter/ud/gammelt/2018/eu-erklaring-om-tredjelands-tilslutning-til-en-utvidelse-av-eus-restriktive-tiltak-mot-myanmarburma/id2604266/>

¹¹ Justice For Myanmar: Telenor Group violating sanctions through installation and imminent transfer of German Lawful Intercept Gateway. 04/2022. <https://www.justiceformyanmar.org/press-releases/telenor-group-violating-sanctions-through-installation-and-imminent-transfer-of-german-lawful-intercept-gateway>

of financial and technical assistance to install, operate or update such equipment, technology or software, by nationals of Member States or from the territories of Member States shall be prohibited.”¹²

This example doesn't strictly prove that companies breached the restrictive measurement, since their defence might be built on stating, that the software was delivered before the sanction went in force.

But importantly, the sanctions often are in force for a long time. In order to use their validity, you have to know, when exactly each restriction went in force and how was it followed.

Commented [OC9]: See and [Timeline - EU sanctions against Myanmar](#).

1.2.5 What can be understood as a military cooperation? Restrictions on military training and military cooperation

For that you have to read closely the wording of the Restrictive Measure (sanction). In Article 3 at “Council Regulation (EU) No 401/2013 of 2 May 2013 concerning restrictive measures in view of the situation in Myanmar/Burma and repealing Regulation (EC) No 194/2008”, it not only shall be prohibited: to *provide technical assistance related to military activities*, but to provide technical assistance related to the equipment which might be used for internal repression.¹³

Commented [OC10]: This shows us, that the restrictive measurements started in 2013 and were continuously added and developed. We cite here the copnsolidated text actual as of 10/2024. Document 02013R0401-20241029.

And then according to vocabulary in this regulation, in Article 1 (h) “*technical assistance*’ means any technical support related to repairs, development, manufacture, assembly, testing, maintenance, or any other technical service, and may take forms such as instruction, advice, training, transmission of working knowledge or skills or consulting services, including verbal forms of assistance;”

So what if we learn that The German Federal Foreign Office is funding the training of Myanmar military junta personnel through a Max Planck Foundation for International Peace and the Rule of Law project for the promotion of maritime peace and security in Southeast Asia?¹⁴

It is a instructing event paid from the EU, yet it is not instructing on how to use concrete equipment. Although the spirit of the Regulation

¹² EU: Council Decision (CFSP) 2018/655 of 26 April 2018 amending Decision 2013/184/CFSP concerning restrictive measures against Myanmar/Burma. 04/2028. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32018D0655>

¹³ EU: Council Regulation (EU) No 401/2013 of 2 May 2013 concerning restrictive measures in view of the situation in Myanmar/Burma and repealing Regulation (EC) No 194/2008. 05/2013. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013R0401-20241029>

¹⁴ Justice For Myanmar: Germany's support for capacity building of Myanmar junta may breach EU sanctions. 11/2022. <https://www.justiceformyanmar.org/press-releases/germanys-support-for-capacity-building-of-myanmar-junta-may-breach-eu-sanctions>

401/2013 tells us that teaching the junta representatives in general skills on military operations at sea, maritime terrorism, and ways to respond to unilateral sanctions, as is the case of the International Peace and the Rule of Law project, shall be absolutely restricted, German Federal Foreign Office may be arguing, that their training doesn't fall under the scope of the measurement.

It seems to be likely to find out that sanctions on military cooperation may be breached, even if by good intention or ignorance, and it is worth looking into it for similar cases.

2. How do the sanction work in real life? How do they stop the illicit activities from happening? Reality check.

We said, that there are sanctions such as restrictions to arms exports, dual use material and equipment used for internal repression, asset freeze and prohibition to make funds available, which applies to both persons and companies are target of these concrete sanctions... Telecommunications equipment could be sanctioned too, (and in Myanmar case it is). Moreover, sanctions (such as on military cooperation) may be breached by good intention or ignorance, and it is worth looking into it for similar cases.

We have learned that countries have to sync the imposing of the sanction, and they many times do. On the other hand, when calling on sanctions to be enforced, it is important to read well the description and their due dates, since these terms are strictly applied.

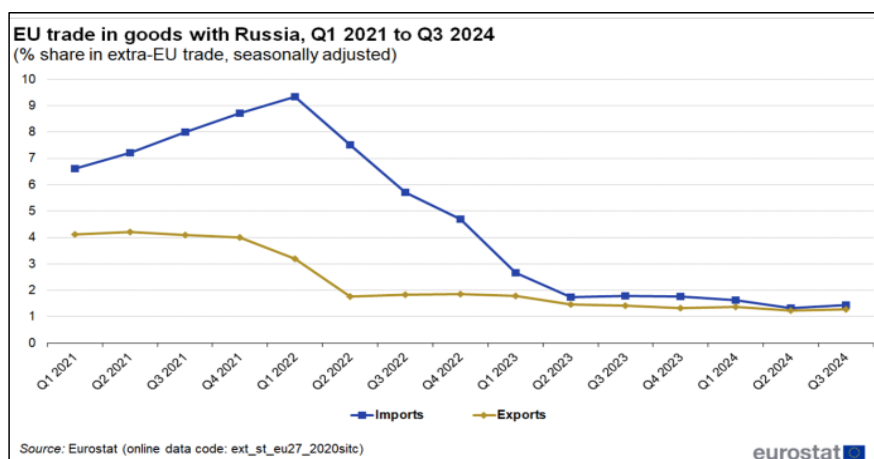
It seems here, that there are a lot of restrains for sanctioned regimes. So how impactful are the sanctions?

Can we see if sanctions on certain activity (like import of goods) is applied, that it really stops (the import)?

EXAMPLE 1. EU sanctions on import to Russia

With the aid of sanctions, the European Union has reduced exports to Russia to a record low and completely halted the supply of some key industrial components. According to Eurostat, the bloc's exports to Russia in June were worth 2.4 billion euros (\$2.67 billion). That is about a third of the volume of exports in June 2021, and the lowest level since January 2003.¹⁵

¹⁵ Eurostat: EU trade with Russia - latest developments. 1/2025. https://ec.europa.eu/eurostat/statistics-explained/index.php?title=EU_trade_with_Russia_-_latest_developments



The most dramatic reductions have been in the exports of machinery and equipment, which in June were worth one-tenth of what they were three years earlier (a drop from 3.5 billion euros to 365 million euros). The key industrial components restricted under EU sanctions against Russia included:

- Critical industrial machinery and parts:
- Bearings and bearing housings
- Industrial automation equipment and controls
- Machine tools and metalworking machinery
- Mining equipment components
- Industrial engines and turbines
- Specialized manufacturing equipment
- Electronics and semiconductors
- Aircraft parts and components
- Maritime navigation equipment
- Advanced materials and composites
- Chemical processing equipment
- Precision instruments and measurement devices
- Advanced cooling and refrigeration components
- Specialized pumps and valves
- Industrial filtration systems

The sanctions were particularly focused on dual-use items (civilian/military applications) and components that could support Russia's military-industrial complex. The restrictions applied not only to direct exports but also to components supplied through third countries.

However, the data for third countries (which have never imposed sanctions on Russia) shows a sharp rise in imports of goods that Russia once obtained directly from the EU.

In fact, some countries — like Turkey, the United Arab Emirates, and Armenia — function as intermediaries through which Russia still receives European goods and equipment, even without taking into account China, whose imports from the EU are so huge that any changes in terms of dual use materials linked with Russia are not even visible in the data.¹⁶

¹⁶ Alexander Kolyandyr: How the West Seeks to Make Russia's Sanctions Evasion More Expensive. 10/2024. <https://www.themoscowtimes.com/2024/10/01/how-the-west-seeks-to-make-russias-sanctions-evasion-more-expensive-a86537>

This sort of sanctions evasion sometimes borders on the absurd. Prior to the full-scale invasion of Ukraine, there was little demand for EU maritime navigation equipment in landlocked countries like Armenia and Kyrgyzstan. But after the start of the war, demand from those countries skyrocketed. In January 2024, Kyrgyzstan imported almost 1 million euros of maritime navigation equipment from the EU, while Armenia's imports of the same totalled 6.5 million euros.

Thus, if some countries apply strict sanctions on import of some goods (like navigation equipment), the easiest thing to do for a targeted regime, is to find some other country, which would buy it for them, and then to obtain it from such an intermediary.

Recommendation: If you want to get to know, whether some sanctions are breached by the regime, follow the exports and imports of the so-called banned goods / dual use goods. Follow the increase/decrease of these exports/imports. That will give you at least an indirect hint of what is going on.

This is an example of a manner, where sanctions are intact, they still hold on and might be enforced, if the goods would go from the sanctioning country to a sanctioned one. The problem here is the bypass. The sanctioned items go to non-sanctioned country. Meaning there is actually no breach, but evasion of sanctions.

2.1 What is a difference between sanctions evasion and sanction breach? Punishing the evasions...

Russian example would be a sanction evasion, where no strict rule is broken, but the sanctioned activity is replaced by different non-sanctioned ones in order to achieve the same goal.

Sanction evasion refers to deliberate actions taken to bypass or circumvent legally imposed sanctions in order to continue prohibited activities, such as financial transactions, trade, or resource access. It typically involves concealing, disguising, or misrepresenting transactions to avoid detection by enforcement authorities.

Sanction breach would mean to directly do the thing which is literally forbidden by the restrictive measurement.

Breach can result from negligence or unintentional non-compliance top direct violation (e.g., trading with a sanctioned entity), for example if an

European supplier sells weapons directly to a sanctioned junta entity or exports the dual use material to the sanctioned regime.

EXAMPLE 2. Austrian Drones in the Hands of the Tatmadaw

AUSLAND

DER MESSESTAND
Schiebel betrieb einen Stand bei der „Airshow 2018“ in Singapur. Organisiert wurde diese Österreich-Ecke von „Advantage Austria“, das auch vom Wirtschaftsministerium unterstützt wird.



MIN AUNG HLAING, 63
Der General ist seit dem Jahr 2011 der Oberkommandant der Streitkräfte Myanmars. Wegen seiner Rolle bei den Vertreibungen der Minderheit Rohingya wurde er mit US-Sanktionen belegt.

„Das sollte untersucht werden“
Das österreichische Unternehmen Schiebel lieferte einen militärisch verwendbaren Hightech-Hubschrauber nach Myanmar, wo dem Militär ein Völkermord an der Minderheit Rohingya vorgeworfen wird. Wurde ein EU-Embargo verletzt?

Myanmar arms forces produced footage of Austrian Schiebel Camcopters, these were found on Facebook. Additional footage proved that general Ming Aung Hlaing had visited the company Schiebel's sales stand in Singapore in 2018. There were also reports of Myanmar

generals visiting Austrian military generals. Thus, there was a high suspicion of **sanction breach**. This breach would include selling the Austrian drones to Myanmar military, when this type of goods was prohibited to be sold by the EU.

On April 26, 2018, stricter EU sanctions came into effect.¹⁷ These **restricted dual use material** from being sold to Myanmar. When asked in 2019, the Myanmar military commented that the drones had been “in use for a year” (around August 2018) and that it is being used for military reconnaissance.¹⁸

Schiebel confirmed that Camcopters were exported to Myanmar to an infrastructure company („to oversee mining and street construction” and that the deal obtained all necessary export permits, complied with the law. Company claimed it could not explain this discrepancy in dates of delivery and of sanctions coming in force. Moreover, no details provided on the deal: quantities, pricing, delivery, or contract dates. (After 7 years, there are still no repercussions for company, due to various reasons.)

In the story, we see that two tactics were used by the company to avoid the repercussions of a sanction breach. First, it had claimed that it did everything in compliance *prior to* when the sanctions came in force, and second by claiming that the drones were no weapon. Why was it so?

2.1.1 Can claiming that the business didn't happen after the sanction went in force help the company defend against accusation of violating sanctions?

Not only there are continuous EU sanctions against illegitimate regimes, but there are also other legal regulations of arms and dual use material. EU Arms Embargo on Myanmar, Common Article 1 of Geneva Conventions, International Arms Trade Treaty (ATT) 2014 signed by Austria and OECD's Due Diligence Guidance for Responsible Supply Chains of Minerals Conflict Affected and High-Risk Areas.

Commented [OC11]: Article 1a: 1. The direct or indirect sale, supply, transfer or export of all dual-use goods and technology listed in Annex I to Council Regulation (EC) No 428/2009 ([*1](#)) for military use in Myanmar/Burma, or to any military end-user or to the Border Guard Police in Myanmar/Burma by nationals of Member States or from the territories of Member States or using their flag vessels or aircraft, shall be prohibited whether originating or not in their territories.

Commented [OC12]: Remember, when negotiating the accusation the dates of legislation getting in force are crucial.

¹⁷ EU: Council Decision (CFSP) 2018/655 of 26 April 2018 amending Decision 2013/184/CFSP concerning restrictive measures against Myanmar/Burma. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32018D0655>

¹⁸ Cited by army spokesman General Zaw Min Do for Myanmar Now. See: Christoph Zotter: Schiebel-Drohnen für Myanmar: "Das sollte untersucht werden". 08/2019. <https://www.profil.at/ausland/myanmar-schiebel-eu-embargo-10889771>

2.1.2 Some sanctions went in force before the case, some later. Where do I find out which, how many and when have the restrictive measurements went in force?

You can go to [Timeline](#) of the EU sanctions towards Timeline - EU sanctions against Myanmar. It is not specifically designed to inform on sanctions, but at the policy explainer of European Commission there is a chapter on all the issues connected to Myanmar/Burma.

You can see here, that it only starts at 2018, when dual-use material was added to Myanmar sanction lists. Then, travel bans and asset freezes were regularly applied to persons committing crimes against humanity (mainly connected with Rohingya population).

On 22nd March 2021 so called First round of sanctions against Myanmar was imposed. Ten of the eleven persons targeted belong to the highest ranks of the Myanmar Armed Forces (Tatmadaw), including the Tatmadaw's Commander-in-Chief, Min Aung Hlaing, and Deputy-Commander-in-Chief, Soe Win. The other is the new Chairperson of the Union Election Commission for his role in cancelling the results of the 2020 elections in Myanmar.¹⁹

Commented [OC13]: There are four basic different important institutions of the EU: European Commission, European Parliament and two Councils: The Council of the European Union and then The European Council.

Commented [OC14]: We already learnt that it is not a first one in fact, since the Myanmar state has been many time sanctioned since 2008.

The screenshot shows the top of a webpage from the European Council. The header includes the European Council logo and the text "European Council Council of the European Union". Below the header is a navigation bar with "Home > Explainers > EU sanctions against Myanmar". The main heading is "Timeline - EU sanctions against Myanmar". There is a filter option "Council of the EU" with a checkbox. A timeline entry for 2024 is shown, dated 29 October, titled "New sanctions against Myanmar/Burma". The text below the title states: "The Council approved new restrictive measures targeting three persons and one entity associated with the Myanmar military junta, and who are responsible for scam operations." and "The decision shows the EU's determination to address the growing threat of scam operations in Myanmar, which entail serious human rights violations and are increasingly threatening the peace, security and stability in the country and the region."

¹⁹ European Council: Myanmar/Burma: EU sanctions 11 people over the recent military coup and ensuing repression. 03/2021. <https://www.consilium.europa.eu/en/press/press-releases/2021/03/22/myanmar-burma-eu-sanctions-11-people-over-the-recent-military-coup-and-ensuing-repression/>



These were followed by sanctioning two military-controlled companies, Myanmar Economic Holdings Public Company Limited (MEHL) and Myanmar Economic Corporation Limited (MEC) in April 2021 from asset freeze and a prohibition from making funds available (making business). Among the most important bans, there was:

- Sanctioning the State Administrative Council and members of the Union Election Commission,²⁰
- Restrictive measures on companies of Htoo Group, IGE (International Group of Entrepreneurs), Mining Enterprise 1 (ME 1) and Myanma Oil and Gas Enterprise (MOGE),²¹
- politicians and administrators from the Yangon Region involved in the process of death sentences and execution of four democracy activists in July 2022,²²
- No. 2 Mining Enterprise (ME 2), a state-owned enterprise controlled by and generating revenue for the Myanmar armed forces (Tatmadaw),²³
- Star Sapphire Group of Companies and Royal Shune Lei Company Limited,

2.1.2.1 How many entities are on the Myanmar sanction list collectively?

The number is growing year by year, well in the end of 2024 it was a total of 106 people and 22 entities that were subject to an asset freeze and the provision of funds or economic resources, directly or indirectly, to them or for their benefit, has been prohibited. In addition, a travel ban to the EU applies to the natural persons listed.

²⁰ European Council: Myanmar/Burma: EU imposes restrictive measures on 22 individuals and 4 entities in fourth round of sanctions. 2/2022. <https://www.consilium.europa.eu/en/press/press-releases/2022/02/21/myanmar-burma-eu-imposes-restrictive-measures-on-22-individuals-and-4-entities-in-fourth-round-of-sanctions/>

²¹ European Council: Myanmar/Burma: EU imposes restrictive measures on 22 individuals and 4 entities in fourth round of sanctions. 2/2022. <https://www.consilium.europa.eu/en/press/press-releases/2022/02/21/myanmar-burma-eu-imposes-restrictive-measures-on-22-individuals-and-4-entities-in-fourth-round-of-sanctions/>

²² Burmese Service and Grace Tsoi: Myanmar's executed activists: Phyto Zeya Thaw and Ko Jimmy. 7/2022. <https://www.bbc.com/news/world-asia-62091643>

²³ European Commission: Myanmar/Burma: EU imposes seventh round of sanctions against six individuals and one entity. 7/2023. <https://www.consilium.europa.eu/en/press/press-releases/2023/07/20/myanmar-burma-eu-imposes-seventh-round-of-sanctions-against-six-individuals-and-one-entity/>



„These restrictive measures come in addition to the withholding of EU financial assistance going directly to the government and the freezing of all EU assistance that may be seen as legitimising the junta,“ Council says.²⁴

2.1.2.2 But there are no concrete legislative acts cited at a Timeline. How do I obtain concrete texting of European legislation?

As all of the EU legislative texts, you can find them at Access to European Union Law portal [EUR-lex](#).

2.1.2.3 In which legal acts, after the attempted coup d'état, are most important sanctions against Myanmar based?

Regarding the Myanmar sanctions there are two core restrictive measurements we need understand.

The core group of [Regulations and Decisions sanctioning the individuals and companies after the coup d'etat in 2021](#).

- Council Regulation (EU) **2021/479** of 22 March 2021 amending Regulation (EU) No **401/2013** concerning restrictive measures in respect of Myanmar/Burma
- Council Implementing Regulation (EU) **2021/480** of 22 March 2021 implementing Regulation (EU) No **401/2013** concerning restrictive measures in respect of Myanmar/Burma
- Council Decision (CFSP) **2021/481** of 22 March 2021 amending Decision (CFSP) **2020/1999** concerning restrictive measures against serious human rights violations and abuses
- Council Decision (CFSP) **2021/482** of 22 March 2021 amending Decision **2013/184/CFSP** concerning restrictive measures against Myanmar/Burma
- Council Decision (CFSP) **2021/483** of 22 March 2021 amending Decision **2013/184/CFSP** concerning restrictive measures against Myanmar/Burma

First of all it tells us about the accumulative nature of the European Legislation: very often the Regulations are sustaining or reinforcing, correcting or upgrading the previously adopted acts. On one hand that means, that in respective cases, not the all-new legislation is adopted each time the need comes, but it is systemically sustained throughout the time and only being refreshed or amended. Yes, that also means there is a jungle of identification numbers to deal with.

²⁴ European Council: Myanmar/Burma: EU lists three individuals and one entity responsible for scam operations entailing serious human rights violations and threatening the peace, security and stability of Myanmar and the region. 9/2024. <https://www.consilium.europa.eu/en/press/press-releases/2024/10/29/myanmarburma-eu-lists-three-individuals-and-one-entity-responsible-for-scam-operations-entailing-serious-human-rights-violations-and-threatening-the-peace-security-and-stability-of-myanmar-and-the-region/>



But let us have a look into the referred acts: You can see, series of regulations 479-480 is amending previously implemented Decisions [401/2013](#). Then nr. 481 amends Decision 2020/1999. And last, 482-483 are amending [2013/184/CFSP](#) from 2013.

2.1.2.4 What is a function of Council Regulation (EU) No 401/2013?

By looking-up a Access to European Union Law portal [EUR-lex](#), you can learn that [401/2013](#) is a core of EU restriction, it banned equipment which might be used for internal repression, providing of technical assistance to military activities, financial assistance for military activities;

This nr. 401 was significantly amended and made much stronger by amending via Council Regulation (EU) 2018/647, which introduced a ban on [dual-goods and technology](#) import from EU to Myanmar:

“In this context the Council adopted Decision (CFSP) 2018/655 (2) amending Decision

2013/184/CFSP, whereby it imposed further restrictive measures on Myanmar/Burma in the form of a prohibition on the export of dual-use goods for military and Border Guard Police end-users, restrictions on the export of equipment for monitoring communications that might be used for internal repression, and targeted restrictive measures against certain natural persons from the Myanmar Armed Forces (Tatmadaw) and the Border Guard Police responsible for serious human rights violations, responsible for obstructing the provision of humanitarian assistance to civilians in need and responsible for obstructing the conduct of independent investigations into alleged serious human rights violations or abuses, as well as persons, entities or bodies associated with them.”

In its [Consolidated text](#), it now bans equipment which might be used for internal repression, technical assistance, financial assistance connected to it, dual-use goods and technology, software for internal repression, freezing funds of (listed) junta representatives.

2.1.2.5 Why is there legislation in the form of Council Decision and Council Regulation? What's the difference and connection between them?

Council Decisions – These are adopted under the EU's Common Foreign and Security Policy (CFSP). They set out the general framework for sanctions but are not directly legally binding on individuals or

Commented [OC15]: as included in Annex I to Council Regulation (EC) No 428/2009

businesses. Instead, they bind EU member states, which must take the necessary national measures to implement them.

Council Regulations – These are adopted based on a Council Decision and are directly applicable in all EU member states. This means they are legally binding for individuals, businesses, and governments without the need for national implementation measures. They are typically used for sanctions such as asset freezes, trade restrictions, and financial prohibitions.

In practice, most restrictive measures (e.g., asset freezes, arms embargoes) require both a Council Decision and a Council Regulation. The Decision establishes the political will, while the Regulation ensures direct legal enforceability.

For example the introduction of dual-use ban in Regulation nr. 2018/647 went hand in hand with COUNCIL DECISION (CFSP) 2018/655 of 26 April 2018. (CSFP 655 itself was an amendment to previous Decision 2013/184/CFSP concerning restrictive measures against Myanmar/Burma, whereas 655 added the following wording: „1. The direct or indirect sale, supply, transfer or export of all dual-use goods and technology listed in Annex I to Council Regulation (EC) No 428/2009 (*1) for military use in Myanmar/Burma, or to any military end-user or to the Border Guard Police in Myanmar/Burma by nationals of Member States or from the territories of Member States or using their flag vessels or aircraft, shall be prohibited whether originating or not in their territories.“²⁵

When we talked about the most important Restrictive Measures for Myanmar, we also cited two Council Decisions from 22 March 2021 amending Decision 2013/184/CFSP concerning restrictive measures against Myanmar/Burma.

So, while Regulation No. 401/2013 is a core regulation of sanctions, Council Decision 2013/184/CFSP of 22 April 2013 concerning restrictive measures against Myanmar/Burma and repealing Decision 2010/232/CFSP, is a core of Council Decisions which went hand in hand with Regulation 401/2013, bringing int the context and expressing the will to put Regulation in force.

²⁵ EU: Council Decision (CFSP) 2018/655 of 26 April 2018 amending Decision 2013/184/CFSP concerning restrictive measures against Myanmar/Burma. 05/2018. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32018D0655&qid=1738929839037>

2.2 Why are dual use materials so important to the stories of sanction breaches and sanctions evasion? Can claiming that material in stake is not a military equipment help the company defend against accusation of violating sanctions?

In an era of complex geopolitical tensions, dual-use goods have become a critical battleground in international sanctions enforcement. These items – which have both civilian and military applications – are increasingly used by sanctioned nations to circumvent trade restrictions.

Countries like Russia, Iran, and Myanmar exploit legal ambiguities in dual-use goods classifications to maintain critical technological and military supply chains. Electronic components, advanced machinery, and specific chemicals often slip through regulatory gaps, enabling sanctioned regimes to sustain military capabilities.

Recent investigations reveal sophisticated evasion strategies. Intermediary countries in Central Asia and the Middle East frequently serve as transit points, obscuring the ultimate destination of sensitive technologies. Companies are sometimes even unwittingly involved, selling items they believe are for civilian use.

The European Union, United States, and other major economies are continuously updating export control lists and implementing stricter verification processes. However, the rapidly evolving technological landscape makes comprehensive prevention challenging.

Commented [OC16]: So called dual-use material exports are regulated by [Council Regulation \(EC\) No 428/2009](#) of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items.

EXAMPLE 3. How Georgia evades sanctions on Russia



iFact has uncovered that Georgia plays a crucial role in facilitating Russia's military supply chain, despite international sanctions. Drones, computer processors, GPS devices, and memory cards, although banned from being exported to Russia since December 2022 as a dual use material, are still finding their way into Russia via Georgia. Customers seeking to transport drones from Tbilisi (Georgia) to Samara (Russia) in 2024 could use the service of transportation company "Cairo Logistics," which would deliver them through Azerbaijan or Iran. The price quoted was 500,000 Rubles (\$5,815), significantly higher than the regular rate, indicating that bribes were involved. Cairo Logistics, operating under the legal name LLC "Service-Multi," openly admitted to altering origin documents in order to circumvent sanctions. The company, registered in Moscow in 2018, claims to have extensive experience in transporting sanctioned goods by rerouting through Turkey or Azerbaijan.²⁶ Exporting dual-use items from Georgia requires a permit from the Revenue Service. However, enforcement is inconsistent, allowing sanctioned goods to pass through. The Georgian Revenue Service claims to have tightened controls, yet our findings and official statistics suggest otherwise.

2.3 In order to prove these sanctions evasions data on export-import is needed. Where do I start to look for it?

1. World Bank Statistics

<https://data.worldbank.org/>

2. European Union Statistics, the Eurostat. You can find EVERY SINGLE statistic about EU in there, it is just hard to navigate through the website, sometimes.

<https://ec.europa.eu/eurostat>

<https://ec.europa.eu/eurostat/web/main/data/database>

²⁶ iFact: How Georgia Facilitates Russia's Military Supply Chain – Summary. 01/2025.
<https://ifact.ge/en/how-georgia-facilitates-russias-military-supply-chain-summary/>



2.2.1.1 The data is confusing sometimes. If I am lost or need any help, what do I do?

- Just send an email to *any* European Press Service and they will reply to you sooner or later (guaranteed). Sometimes they can just send you a link that alone is very often more than useful. Email: eurostat-mediasupport@ec.europa.eu
- Get inspired elsewhere, read other news from other countries.

Sometimes other media from other countries uncover a local story which was invisible to us before. Follow their stories, get in touch with local journalists/NGOs which uncovered them and send them an email. After all, journalists and investigators tend to try to help other journalists from other countries.

- Google/AI tools are also your friends.

Use the open sources, ask Google at first, if you are looking for any specific data. Sometimes, asking Google is much quicker than visiting a dedicated site (Eurostat, World Bank) and getting lost in there. Ask Chat GPT or other free AI robots, if you can't find the right answer at Google, but bear in mind that you have to fact-check afterwards, especially the AI LLM (Large Language Models), which many times invent the facts – since their nature is to create acceptable texts, not to look for or prove facts.

A very good tool for translating any language into English and vice versa is DeepL.com (the basic version is free). It seems much more accurate than Google Translate.

3. Enforcing the sanctions

Application, execution, practice

3.1 What sanctions can harm respective regime?

As said before, the reason and impact of the sanctions created outside the texting of regulations. You need to understand the working of the state or regime that is targeted, the sanction-makers certainly should. We said that e.g. Myanmar junta is interested in buying weapons or



dual-use materials from abroad, then it uses them against civilians in criminal attacks. Then again, freezing assets in EU bank system or admission restriction doesn't do direct harm to them.

3.1.1 If there are asset freezes targeting individuals and entities associated with the junta, does it mean that these individuals actually have any money in the EU? Can we safely say that? Is the EU applying asset freeze, because it actually „knows“ that this makes an effective sanction?

3.1.2 Does the assets freeze and money restriction harm basically each system?

A report by the United States Institute of Peace highlights that the junta relies heavily on the Central Bank of Myanmar (CBM) to fund its operations, especially considering economic mismanagement and international sanctions. This dependence on domestic financial mechanisms reduces the potential impact of foreign asset freezes. “In the wake of atrocities committed by the SAC, an array of countries – with the United States in the lead – have imposed sanctions on Myanmar’s military, its leaders and institutions. In response, the CBM has issued various notifications aimed to move Myanmar’s trade and international payments away from the U.S. dollar to the Chinese RMB (their preferred choice), Thai baht, or Russian rubble, among others. These efforts are not especially effective, because the junta’s “friends” insist on being paid in hard currency and, in the case of the Russians, in gold, but they nonetheless symbolize the SAC’s hostility toward the democratic world,” writes Sean Turnell.²⁷ We can conclude, that EUR is not an issue to junta’s banking system, thus sanctions must be targeted to the items the system really needs for functioning. Therefore, EU cannot do much by freezing junta’s assets in EUR...

On the other hand, the very same article by Sean Turnell generally describes all the obstacles the junta’s CMB has to solve because of the international financial sanctions (USA and EU).

Commented [OC17]: State Administrative Council (SAC), the junta’s puppet executive body.

²⁷ Sean Turnell: How Myanmar’s Central Bank Facilitates the Junta’s Oppression. 07/2024. <https://www.usip.org/publications/2024/07/how-myanmars-central-bank-facilitates-juntas-oppression>

Financial sanctions do bring some hardship and are expensive to be evaded, even if they do not hit the heart of the matter.

3.2 Are the expectations for outcomes of the sanctions usually false?

Policymakers often frame sanctions as part of a broader strategy, even if some aspects (like asset freezes) are symbolic rather than impactful, but even if the junta does not hold significant euro-denominated assets, the asset freeze could still block transactions between European entities and junta-linked businesses. But this is a wishful thinking, at least to certain extent, since by searching the internet, one does not find significant information on case, where junta had lost a power grip due to financial sanctions. And if there is a mentioning of effect of financial sanctions, then it is usually about the U.S. sanctions, not the European.²⁸

Hunter Marston: “In October 2024, when the United Kingdom, European Union and Canada announced their latest round of sanctions on entities facilitating the Myanmar military’s supply of jet fuel and aircraft technology, the UK Minister for the Indo-Pacific [explained that](#) these latest sanctions were aimed at ‘further constraining the military’s access to funds, equipment and resources’. A spokesperson for the [US Treasury Department](#) claimed that US sanctions imposed on several individuals and entities in August 2023 would ‘further deprive the regime of the resources that enable it to oppress its citizens’. Still, the military continues to bomb civilians indiscriminately.”²⁹

Here is what Chat GPT has to say about it:

Did the Junta Ever Hold Significant Assets in European Banks Before the Sanctions?

There is limited publicly available information detailing the extent of the Myanmar junta's assets in European banks prior to the imposition of EU sanctions. The EU has implemented asset freezes targeting individuals and entities associated with the junta. For instance, in April 2021, the EU imposed sanctions on 10 individuals and two military-controlled companies, which included asset freezes and travel bans.

[consilium.europa.eu](https://www.consilium.europa.eu)

However, specific details about the assets held by these individuals or entities in European financial institutions have not been disclosed.

Are There Cases Where EU Banks Have Actually Frozen Accounts Belonging to Junta Members?

²⁸ E.g. Hein Htoo Zan: Financial Noose Tightens on Myanmar Junta as US Sanctions Bite Again. 8/2023 <https://www.irrawaddy.com/news/myanmars-crisis-the-world/financial-noose-tightens-on-myanmar-junta-as-us-sanctions-bite-again.html>

²⁹ Hunter Marston: Sanctions are just one part of the puzzle to stopping Myanmar’s military. 1/2025. <https://eastasiaforum.org/2025/01/09/sanctions-are-just-one-part-of-the-puzzle-to-stopping-myanmars-military/>

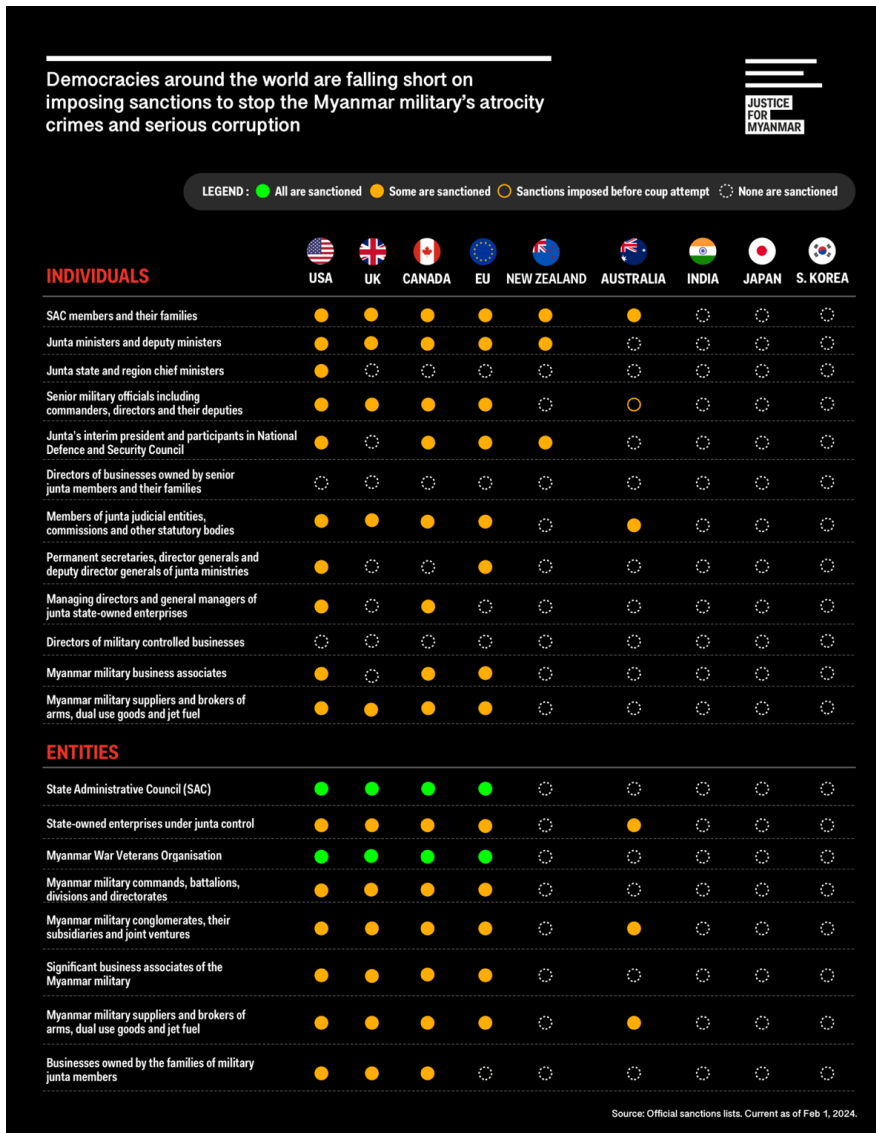
While the EU has enacted asset freezes against members of Myanmar's junta, specific instances of European banks freezing accounts of junta members are not widely publicized. One notable case involves a Myanmar national who successfully challenged the freezing of his personal bank account in Europe, with the Court of Justice ruling that the freeze was unjustified.

courthousenews.com
This case highlights the legal complexities involved in enforcing asset freezes but does not provide clear evidence of junta members' accounts being frozen.³⁰

Last, but not least, the sanctions are significantly weakened by the fact, that only particular international alliances, such as the EU, or states, such as the USA are imposing them, while the others, such as China are not. Even the US, UK, the EU and other states' sanctions are neither the same nor synchronized.

³⁰ OpenAI. (2025). ChatGPT [Large language model]. <https://chatgpt.com>





Source: [Justice For Myanmar](https://www.justiceformyanmar.org/).

3.3 What is practically **inside** the demands and statements such as “sanction jet fuel” or “dual use material import”?

Indeed, the cluster of sanctions is connecting very different issues such as *banning individuals from entering the EU member countries or restraining*



the European companies to export a dual-use materials in a way that it can end up in junta's hand and be used for internal oppression.

Let us look at an example of jet fuel sanctions. Let us have a look to a thorough investigation into the supply chain of the material used for internal repression (as a fuel to planes committing aerial attacks), and let us have a look at it as the case for sanction imposing and application:

EXAMPLE 4. Deadly Cargo to Myanmar

Amnesty International's report exposes a critical supply chain enabling the Myanmar military's war crimes through aviation fuel procurement. The report details how international companies like Puma Energy, PetroChina, Rosneft, Chevron, and Thai Oil have supplied Jet A-1 fuel that powers military aircraft conducting unlawful attacks. The fuel enters Myanmar through Thilawa port, then distributed by companies like Cargo Link Petroleum Logistics to military airbases.³¹ The report notably named two key parties to transshipments aimed at circumventing sanctions: Chinese-flagged ship HUITONG78 and Vietnamese petroleum storage terminal operator Hai Linh Co. Ltd.

3.3.1 Have there been any sanctions on jet fuel import to Myanmar in 2022?

Not exactly on jet fuel or connected business. Yet, we can use the argument of Amnesty from a different article: "Under international law, all states have a duty to protect against human rights abuses by all actors, including companies. This means that states must protect individuals and communities from the harmful activities of corporate actors through effective policies, legislation, regulation and



³¹Amnesty International: Deadly cargo: The supply chain that fuels war crimes in Myanmar. <https://www.amnesty.org/en/latest/research/2022/11/myanmar-the-supply-chain-fueling-war-crimes/>

adjudication.³² The point here is, that all of the involved countries should look into the participation of their companies in this obviously bad behaviour.

3.3.2 What is inside the “jet fuel sanctions” of the UK?

On 27 March 2023, the UK’s measures that restrict the supply of jet fuel to the Myanmar military is implemented under the „[Myanmar \(Sanctions\) Regulations 2021](#)“.³³ These regulations were made under the Sanctions and Anti-Money Laundering Act 2018 and, together with updated notices published by the Foreign, Commonwealth & Development Office (FCDO), provide the legal basis for restricting access to funds, goods and services (including aviation fuel) that support the military regime. – Meaning, that “jet fuel sanctions” are provisions made as an amendment of already existing measures, not exactly a brand new set of regulations.

Jet fuel UK sanctions target those who had supplied the Myanmar regime with materials, including military equipment, which are still being used to attack its civilians.

Thus, the UK measures are targeted to entities, not the “jet fuel” as a material.

Concretely, Myanmar companies Shoon Energy and Asia Sun company, which supply aviation fuel to the military, have been put on the list, as well as Khin Phyu Win (Director of Shoon Energy), Zaw Min Tun (beneficial owner of the Asia Sun).³⁴ The UK sanctions also targeted associated companies and their owners.³⁵

This contrasts with some US measures (for example, the determination under Executive Order 14014)³⁶ that explicitly **single out the jet fuel sector**.

³² Amnesty International: Myanmar: Deadly Cargo: Exposing the supply chain that fuels war crimes in Myanmar, Pg.42. 11/2022. <https://www.amnesty.org/en/documents/asa16/6147/2022/en/>

³³ UK Statutory Instruments, 2021, No. 496, PART 1, Regulation 3: <https://www.legislation.gov.uk/uksi/2021/496/contents/made>

³⁴ Burma Campaign UK: New UK Aviation Fuel Sanctions Welcome – Complete Ban Needed. 3/2023. <https://burmacampaign.org.uk/new-uk-aviation-fuel-sanctions-welcome-complete-ban-needed/>

³⁵ See: Gov.uk: UK, EU and Canada impose new sanctions targeting Myanmar military regime and its associates. 10/2025. <https://www.gov.uk/government/news/uk-eu-and-canada-impose-new-sanctions-targeting-myanmar-military-regime-and-its-associates>

³⁶ Federal Register / Vol. 86, No. 28 / Friday, February 12, 2021 / Presidential Documents: Executive Order 14014 of February 10, 2021: Blocking Property With Respect to the Situation in Burma. 01/2021 <https://ofac.treasury.gov/media/54046/download?inline>

Commented [OC18]: 1132. Does the determination of August 23, 2023, made pursuant to Executive Order (E.O.) 14014 with regard to the jet fuel sector of the Burmese economy mean that all persons that operate or have operated in this sector of the Burmese economy are sanctioned by OFAC?
No. The OFAC Director, in consultation with the Department of State, has issued a [determination pursuant to E.O. 14014](#) that authorizes the imposition of economic sanctions on any foreign person determined to operate in the jet fuel sector of the Burmese economy.
A sector determination pursuant to [E.O. 14014](#) exposes persons that operate in an identified sector to sanctions risk; however, a sector determination does not automatically impose sanctions on all persons who operate in the sector. Only foreign persons determined, pursuant to E.O. 14014, by the Secretary of the Treasury in consultation with the Secretary of State, to operate in the jet fuel sector of the Burmese economy are subject to sanctions.
Persons determined to operate in the jet fuel sector of the Burmese economy will be added to the Specially Designated Nationals and Blocked Persons List ([SDN List](#)).
Released on August 23, 2023 at the U.S. [Office of Foreign Assets Control](#).

Here we have three different examples of what material sanctions, such as “jet fuel sanctions” can mean.

- In the case of the EU, jet fuel can be considered a dual use material and as such its export is arguably restricted, yet there is not real involvement of the EU companies in the deadly cargo...
- In case of the UK, the jet fuel sanctions are not sanctioning the material, but the entities dealing with it leaving a great deal of space for them to restructure themselves, or only rename, and do the same thing again.
- In case of the USA, the state is strong enough to just send out the message that it will punish “anyone who will have anything to do with it,” so to say.

3.3.3 The jet fuel sanctions has been put in force in the USA and UK. What changed then?

Following this [evidence of Amnesty International](#) linking foreign and domestic companies to the supply of aviation fuel, the UK, the USA, Canada, the EU and Switzerland imposed sanctions on companies and individuals in Myanmar and Singapore involved in the procurement and distribution of aviation fuel into Myanmar. In 2023, the USA extended the reach of potential sanctions.

Later, in 2023 Amnesty International described new events of shipping the jet fuel to Myanmar: Shipment originated from the China National Offshore Oil Corporation (CNOOC) terminal in Huizhou, the third-largest national oil company in China.

Furthermore, the vessels loaded up the aviation fuel at a storage unit in Viet Nam immediately prior to traveling to Myanmar. Thus, the vessel’s last stop before arrival in Myanmar is a storage unit which cannot be easily linked to the actual fuel supplier.

The trader that made the second-to-last purchase of jet fuel that transited through Viet Nam is mostly BB Energy (Asia) Pte. Ltd., the Singapore branch of privately owned BB Energy, based in Dubai with 30 offices around the world, including one in London.

Then, second-to-last sale of the jet fuel before transfer to Myanmar was from a trader to a Vietnamese company. This Vietnamese company then received the fuel at a storage terminal in Cai Mep managed by Hai Linh. After storing the fuel for anywhere between a few hours to days, that fuel was sold to Myanmar and transported by vessel.

Six of the seven Vietnamese shipments were transported by the Chinese-flagged oil tanker HUITONG 78 (IMO 9646479); the remaining shipment was done by Liberian-flagged oil tanker YIDA 8 (IMO 9936941). Amnesty was unable to confirm the owners of these vessels.³⁷ On the Myanmar side, the Thilawa terminal received the vessels. Thilawa is a joint venture between Shoon Energy Thilawa Terminal Co. Ltd. (formerly Asia Sun Aviation) and a state-owned and military controlled entity, MPE. Several Shoon Energy companies – although not the company managing the terminal – have been sanctioned by the UK, the USA, the EU and others for their role in the import and distribution of aviation fuel.

The same junta company, that had been sanctioned by the UK, is involved in illicit shipment from China to Myanmar. As a matter of fact, it receives the cargo from the company, which has their offices in London UK, despite the UK embargo “on fuel”.

Obviously, creating the sanction imposed at the enablers as “jet fuel ban” in the UK is misleading and ineffective.

3.3.3.1 How did the jet fuel sanctions influence the value chain of jet-fuel to Myanmar?

If we go back once again, Amnesty International confirmed the supplier of four of the eight shipments of jet fuel in 2022: PetroChina’s wholly-owned Singapore Petroleum Company (December 2021), Rosneft (December 2021), Chevron (February 2022) and Thai Oil (June 2022), the last one involving ExxonMobil company.³⁸

It is possible to make a conclusion here, that the U.S. sanctions avoided direct involvement of U.S. companies Exxon and Chevron in the illicit business since, because we cannot prove their involvement in 2023 and 2024 shipments. At least for the time being...

³⁷ Amnesty International: Myanmar: New data suggests military still importing fuel for deadly air strikes despite sanctions. 1/2024. <https://www.amnesty.org/en/latest/news/2024/01/myanmar-new-data-suggests-military-still-importing-fuel-for-deadly-air-strikes-despite-sanctions/>

³⁸ Amnesty International: Myanmar: Deadly Cargo: Exposing the supply chain that fuels war crimes in Myanmar. 11/2022. <https://www.amnesty.org/en/documents/asa16/6147/2022/en/> Pg. 57

3.3.4 How do I find out whether the same companies, which are targeted by the UK and U.S sanctions, are targeted by the EU sanctions?

Go to [Sanctionsmap.eu](https://sanctionsmap.eu) > click on Myanmar > tick Lists of persons, entities and items. There you can see them listed, for example:

- E | 159318 [Star Sapphire Group of Companies, Unternehmens gruppe Star Sapphire, Grupul de societăți Star Sapphire, Skupina spoločností Star Sapphire Group of Companies, bendrovių grupė „Star Sapphire“, Kontsern Star Sapphire](#) | 11.12.2023
- E | 149232 | [Asia Sun Group](#) | 20.02.2023

4. Reporting a sanction breach

4.1 If I have a material which I believe is a prove of sanction evasion or sanction breach, if I want to submit it, report it... Where do I go?

There are two ways you can report sanctions violations:

- directly by email: relex-sanctions@ec.europa.eu
- remain anonymous: If you do not want to reveal your identity, you can send an anonymous message through the

[EU sanctions whistleblower tool](#).

Prepare your answers in advance, here's the form you have to fill:

<https://eusanctions.integrityline.com/wb;eFormGuid=dae1505a-c690-4bf0-b979-981e70c88bb4;siteId=61874;folderId=null>

- What sanctions violation would you like to report?
- Which EU sanctions regime is concerned by the violation?
- How did you get the information (press, employee, other, etc.)?
- Does the violation relate to a person or entity on the EU sanctions list? If so, please specify which one(s). The list of individuals and entities subject to EU sanctions is available at [here](#).
- Have you already reported the violation to a national competent authority in a EU Member State? If so, please specify the authority and the Member State.
- Contact information: You can choose to remain anonymous and skip this section or provide us with your contact information, which will remain confidential.
- Follow-up on your report (via secure inbox) Please create a secure inbox to follow your case, submit additional information or answer potential questions. We recommend that you do so because we may not be able to proceed with investigating the case without further information. Creating and using a secure inbox does not require to reveal your identity unless you have voluntarily done so under "contact information" above.

You don't have to know the answers to all the questions right. EU creates a secure Inbox, where your communication with the EU can stay safe.



They will request that you regularly log in to the Inbox to see whether you received any new message.

If you have entered an email address (non-obligatory), you will be notified by email if a question is sent to you.

The Sanction whistleblower tool is supposed to deliver the appeal you have sent, to the authorities > they will check and inquire it > they get in secured communication with you and > transfer the case to authorities in the EU member state who are supposed to execute the sanction breach.



4.1.1 Does this Whistleblowing tool have any impact or is there any response to it? If not, why so?

No, it doesn't work... From our experience it stuck at step 3, where you send it in, meaning you never get any info back to your appeal. The reasons might be:

- EU authorities are busy solving pressing agendas such (as sanction evasions connected to Russia), and they decide to postpone your appeal.
- The cases are supposed to be transferred to member states of the European Union, which tend not to be able to execute them right.

4.2 Is there any EU sanction breach enforcement department, unit or directorate?

No, there is no such thing. It is on the level of member states that the sanctions are to be enforced.

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