



# EU SANCTIONS

## Helping EU lawyers navigate the Russian sanctions' packages

Main outcomes of the webinar organised by the European Lawyers Foundation (ELF) and the Council of Bars and Law Societies of Europe (CCBE) on 15 June 2022

**JUNE 2022**



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# INTRODUCTION

On 15 June 2022, the European Lawyers Foundation (ELF) and the Council of Bars and Law Societies of Europe (CCBE) organised a webinar for lawyers on the sanctions packages adopted by the European Union (EU) following the Russian invasion of Ukraine. This document contains information arising from the webinar: first the programme of the event, then the Powerpoint slides prepared by the speakers, followed by a section with questions (from the webinar participants) and answers (from the appropriate speakers, in each case representatives of the European Commission).



CCBE

# EU SANCTIONS

## *Measures following the Russian invasion of Ukraine*

A webinar for lawyers organised by the European Lawyers Foundation (ELF) and the Council of Bars and Law Societies of Europe (CCBE)

**15 JUNE 2022, 09:00-11:00 CET, ONLINE ON ZOOM**

### 09:00 - 09:05 Welcome

James MacGuill, President of the Council of Bars and Law Societies of Europe (CCBE)

### 09:05 - 09:45 EU sanctions and their impact on lawyers

Michael Stelzer and Mihai Keller, Directorate General for Financial Stability, Financial Services and Capital Markets Union (FISMA), European Commission

### 09:45 - 10:15 The role of lawyers in dealing with EU sanctions

- Jeroen Jansen, Acquis EU Law & Policy
- Valerijus Ostrovskis, Acquis EU Law & Policy

### 10:15 - 10:30 The role of Bars and Law Societies in dealing with EU sanctions

Emma-Jane Williams, Law Society of Ireland

### 10:30 - 11:00 Questions and answers

# OVERVIEW OF EU SANCTIONS

- Supporting EU Common Foreign and Security Policy (CFSP) objectives or UN Security Council Resolutions
- Seeking to change behaviours in order to prevent conflict, defend human rights or respond to crises, as part of an integrated approach
- Carefully targeted so as to avoid unintended consequences.
- Many measures are subject to exceptions (e.g. to enable the delivery of humanitarian aid)

## Types of EU sanctions

- Financial restrictions on individuals and entities (e.g. asset freeze, prohibition to make funds & economic resources available)
- Restrictions on the movement of individuals (travel ban)
- Economic and trade restrictions on non-EU countries (import and export ban, arms embargo)

Currently in force: around 40 country-based (geographic) and horizontal (thematic) regimes

# PROCEDURE

EU sanctions regimes require two types of legal acts:

**A Council Regulation directly applicable to persons under EU jurisdiction**

**A Council Decision addressed to the EU Member States**

- The Council of the EU takes decisions in unanimity on the adoption, renewal, or lifting of sanctions regimes, usually based on proposals from the High Representative of the Union for Foreign Affairs and Security Policy. Member States can also make proposals.
- The Commission (DG FISMA) together with the High Representative (via the European External Action Service) give effect to these decisions into EU law through joint proposals for Council Regulations, also adopted by the Council.
- EU sanctions only apply within EU jurisdiction
- Member States are responsible for enforcement

# Examples of EU sanctions



- **Terrorism**  
ISIL/Da'esh and Al-Qaida (UN/EU mixed regime)
- **North Korea**  
Unlawful nuclear activities (UN/EU)
- **Iran**  
Weapons of mass destruction (UN/EU); serious violations of human rights (EU autonomous)
- **Syria**  
Widespread and systematic violations of human rights and international humanitarian law (EU autonomous)
- **Russia**  
Destabilisation of Ukraine, illegal annexation of Crimea and Sevastopol, 2022 invasion of Ukraine (EU autonomous)

# Role of the Commission

## DG FISMA

- Preparing and seeing through the adoption of EU legal acts introducing sanctions or amending them
- Supporting uniform implementation by operators and Member States, through outreach, public guidance and legal opinions on the interpretation of sanctions
- Monitoring the enforcement of EU sanctions across the Member States
- Ensuring that the Union's external partners respect EU sanctions when spending EU funds
- Ensuring that EU sanctions do not impede the delivery of humanitarian aid

In addition to these formal implementation competences, the Commission informally influences sanctions policy through technical input and its legal opinions on interpretation.

In parallel to its work on EU sanctions, the European Commission also handles the implementation of the EU Blocking Statute (Council Regulation (EC) No 2271/96).



# UKRAINE AND EU SANCTIONS

An overview of the EU sanctions concerning the crisis in Ukraine and Russia's invasion of Ukraine

- 'Ukraine territorial integrity' (Council Regulation (EU) No 269/2014) - created in 2014, expanded in 2022
- 'Russia economic sanctions' (Council Regulation (EU) No 833/2014) - created in 2014, expanded in 2022
- 'Crimea and Sevastopol' (Council Regulation (EU) No 692/2014) - created in 2014
- 'Misappropriations' (Council Regulation (EU) No 208/2014) - created in 2014
- 'Donetsk & Luhansk' (Council Regulation (EU) 2022/263) - created in 2022
- Belarus (Council Regulation (EU) No 765/2006) - created in 2006, expanded in 2022

# Russia's invasion of Ukraine

## Sectoral measures

Russia economic sanctions (Council Regulation (EU) No 833/2014)

### Financial

- Prohibitions on a wide range of financing and investment activities, financial assistance and transactions with Russia and Russian state-owned entities; full exclusion of Russia from public contracts
- Blocking the reserves and assets of the Russian Central Bank
- Decoupling of certain Russian banks from the SWIFT messaging system
- Restrictions on deposits, banknotes, securities, credit rating services and crypto services

### Military and high tech

- Arms embargo - in Council Decision 2014/512/CFSP
- Prohibition on exports of dual-use goods and of advanced technology

### Transport

- Restrictions on aviation, maritime and road transport, incl. export restrictions

### Energy

- Restrictions on imports of oil, prohibition on imports of coal
- Prohibition on exports of goods for use in the oil and gas industry, and on new investments

### Trade

- Prohibition on exports of luxury goods
- Prohibition on imports of iron and steel, cement, rubber products, wood, spirits, liquor, high-end seafood

### Media

- Prohibition on the broadcast in the EU of certain Russian state-owned media outlets

### Services

- Prohibition on services for trusts
- Prohibition on accounting, auditing, tax consulting, management consulting, public relations and other services

## Donetsk and Luhansk (Council Regulation (EU) 2022/263)

- Restrictions on economic relations between the EU and the non-government controlled areas of the two regions

## Belarus (Council Regulation (EU) No 765/2006)

- Sectoral restrictions similar to those imposed on Russia

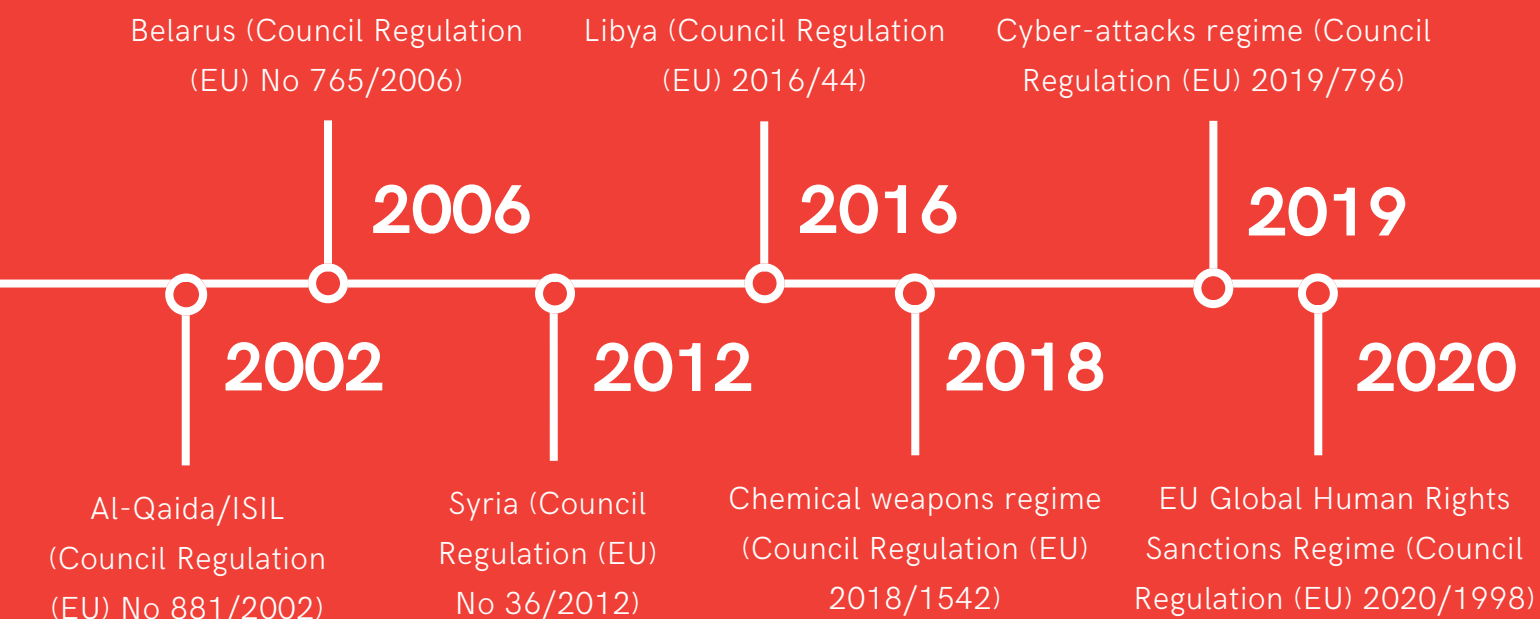
## Individual restrictive measures

### Ukraine territorial integrity (Council Regulation (EU) No 269/2014)

- Arms embargo - in Council Decision 2014/512/CFSP
- Targeted financial measures: asset freeze and prohibition to make funds or economic resources available
- Travel ban - in Council Decision 2014/145/CFSP
- Listings: 1158 individuals and 98 entities
- Persons "associated" to those listed
- Ownership and control

# Other sanctions regimes

With Russian or Belarusian listings



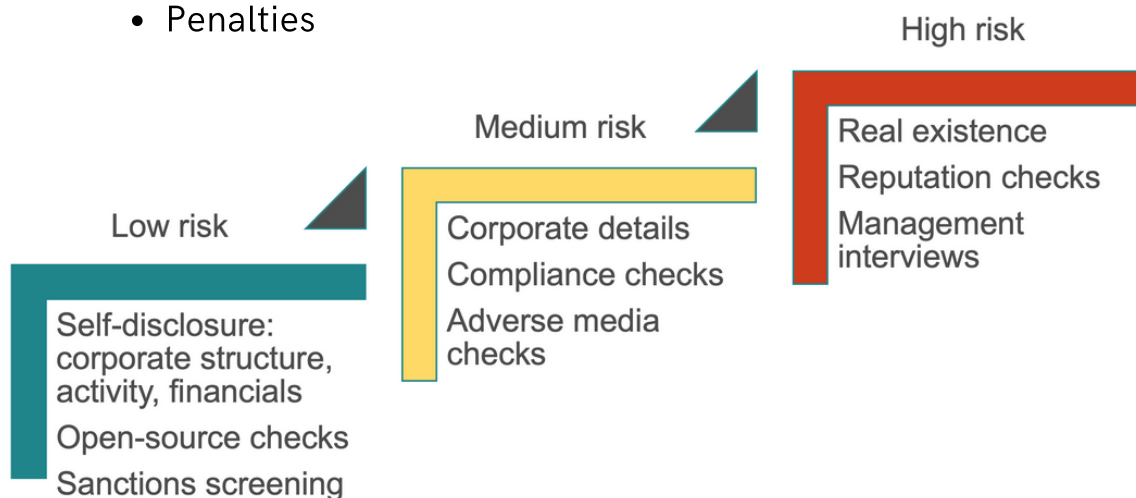
## Other EC initiatives

Following Russia's invasion of Ukraine

- FAQs
- Exchanges with the private sector
- New IT tools
- 'Freeze and Seize' Task Force
- Proposal for a Council Decision to add the violation of sanctions to the areas of crime under Article 83(1) TFEU; Communication "Towards a directive on criminal penalties for the violation of Union law on restrictive measures"
- Proposal for a directive on asset recovery and confiscation

# OBLIGATIONS OF EU OPERATORS

- Jurisdiction clause
- Restrictive measures: obligation of result
- 'Non-liability clause
- Standard of due diligence and anti-circumvention clause
  - Risk-based approach: risk assessment, multi-level due diligence and ongoing monitoring
  - Importance of a sanctions compliance programme
  - Penalties



## Tools

[Official Journal of the EU](#)

[Consolidated List](#)

[Sanctions Map](#)

[FAQs; Commission opinions; list of national competent authorities:](#)

[Whistleblower tool](#)

# THE ROLE OF LAWYERS

## European lawyers dealing with EU sanctions

- Legal services are generally allowed to be provided - but a few questions remain...
- Advisory role vs “gatekeeper” role
- Client take-on process - AML obligations, compliance and reputational considerations
- Financial sanctions (asset freeze) and required licences for payment of legal fees
- Ensure and facilitate sanctions compliance of transactions and other activities
  - Sanctions advice
  - Compliance programmes
  - Sanctions clauses in contracts
  - Obtaining authorisations (licences) from national competent authorities (NCA)
  - Engagement with and obtaining guidance from the NCA and the EU Commission
  - Certifying compliance and sanctions status of parties/legal opinions
- Legal defence - representing sanctioned parties before the EU Council and the CJEU
- “Reducing the grey area” (advisory role)
- Assisting clients exiting from sanctioned jurisdictions
- Specialised sanctions practitioners vs lawyers of other specialisations: need for close cooperation

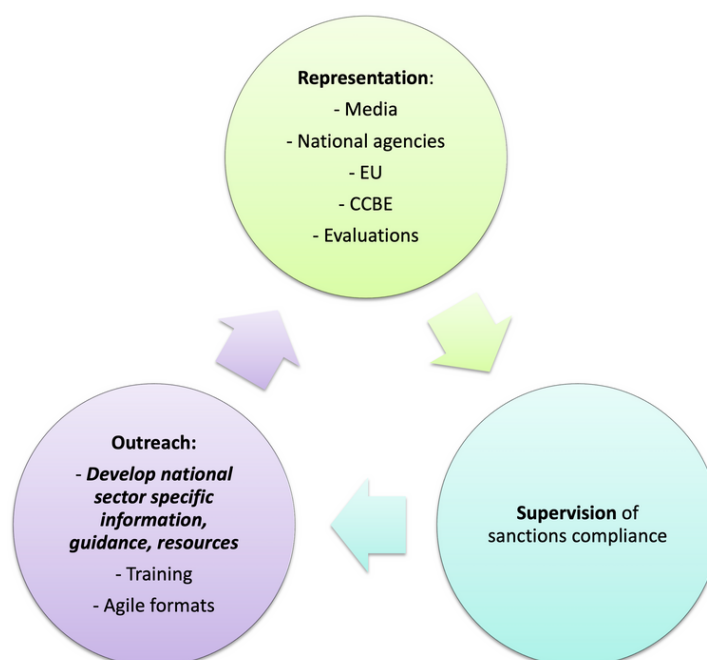
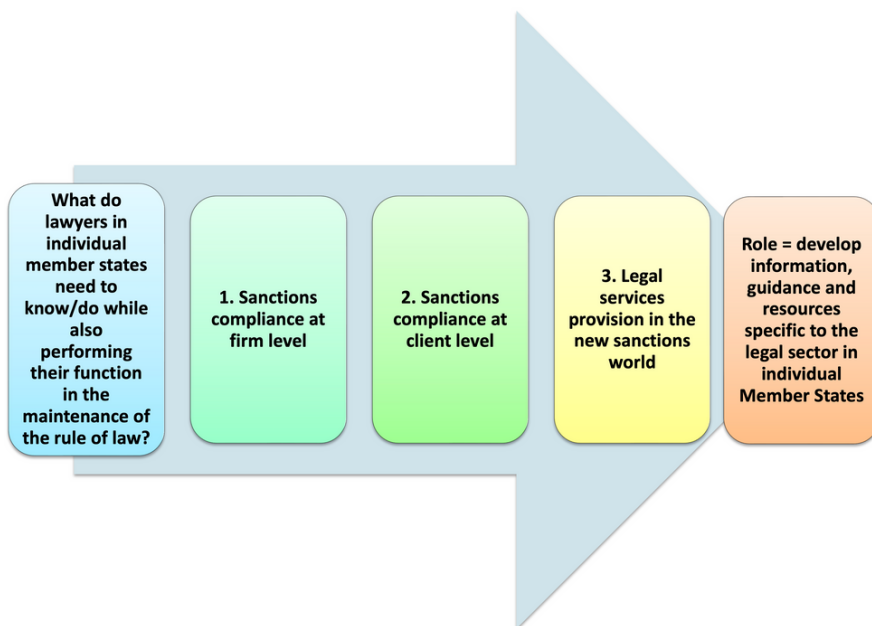
# Practical challenges for lawyers dealing with EU sanctions

- ① Obtaining guidance at national level - Competent National Authorities & other institutions - know where to go
- ② Information available from the EU and at national level - varying degree of "helpfulness"
- ③ Banks - "getting your invoices paid" - the importance of getting a licence and good banking relations
- ④ Establish the facts on (business) structure of sanctioned companies and individuals - due diligence
- ⑤ Reputational considerations
- ⑥ Legal vs consultancy services ban on management, PR and tax consulting services in the 6th EU package)

# THE ROLE OF BARS AND LAW SOCIETIES

EU Bars and Law Societies dealing with EU sanctions

- Develop a sanctions compliance approach for lawyers which is tailored around resources provided by the EU and Member State competent authorities





## Sanctions compliance at firm level

Recommended compliance approach for sole-practitioners or small to medium law firms

- Learn more about the scope and impact of sanctions
- Consider whether legal services or payments have been, are or are about to be provided to clients or third parties from or connected to Russia and Belarus. Document the outcome
- If your firm may be exposed to Russia and Belarus, check sanctions lists, identify relevant law and ensure you comply if any hits are found. Document the steps taken.
- Ensure all relevant staff are aware and fully understand their obligations in respect of the sanctions regime

## Sanctions compliance at client level

- If your firm may be exposed to Russia and Belarus, check sanctions lists, identify relevant law and ensure you comply if any hits are found. Document the steps taken.

# QUESTIONS AND ANSWERS

## DISCLAIMER

These questions and answers arise out of the webinar organised by ELF and the CCBE on 15th June 2022. The information contained in this document does not constitute legal advice or advice of any nature nor does it reflect the opinions of the organisations and/or speakers who participated in the webinar

Q1: The New article 5n of Council Regulation (EU) No 833/2014 of 31 July 2014 as amended, prohibits the provision, directly or indirectly, of accounting, auditing, including statutory audit, bookkeeping or tax consulting services. The prohibition is in relation to the Government of Russia and legal persons, entities or bodies established in Russia.

The European Commission, in the European Commission Opinion of 29.8.2019 on the application of derogations from the freezing of funds and from the prohibition of making funds and economic resources available to designated persons and entities, took the view that the drawing up of annual accounts, bookkeeping, declaring taxes and ensuring the administrative management of a company, as well as the payment of taxes due, constitute activities that could be qualified as basic needs of a company in so far as they are requisite sine qua non for a company to be allowed to continue existing in accordance with the legal obligations applying to it.

On the basis of the above, can any of the above services mentioned in the EU Commission Opinion, still be provided to legal persons, entities or bodies established in Russia, as a derogation? If not, it would appear that the allowed derogations for sanctioned entities on the basis of Council Regulation (EU) No 269/2014, are more permissive as compared to the derogations to Article 5n of Regulation 833/2014.

A1: The Commission opinion related to the possible unfreezing of assets under the basic needs derogation. For this accounting services could indeed constitute a valid reason. The new Article 5n comes on top. Therefore, EU operators can only provide accounting services if they fall under the derogations specified in Article 5n. However, all sanctions come under the proviso that the rights under the EU's Charter of Fundamental Rights must be respected.

**Q2:** Article 5b(1) of Council Regulation (EU) No 833/2014 of 31 July 2014 as amended, prohibits the acceptance of deposits from Russian nationals or natural persons residing in Russia, or legal persons, entities or bodies established in Russia, if the total value of deposits of the natural or legal person, entity or body per credit institution exceeds EUR 100,000. This has been interpreted by certain circles to the effect that, legal persons, registered or established outside Russia, whose ultimate beneficial owner of the entity meets the criteria laid down in Article 5b(1) (i.e., Russian national residing in Russia), but not the exemption criteria in Article 5b, fall within the scope of the Regulation.

A2: Please see the extensive [FAQ document on deposits](#)

**Q3:** When you say that legal services are not banned within the ambit of consultancy activity, do you mean that also extra judicial legal services (i.e. those not strictly related to legal proceedings and defence in court) are not banned (e.g. legal assistance on M&A transactions, legal assistance on real estate investments etc.)?

A3: The European Commission will soon issue guidance on Article 5n, specifying the scope of the prohibition.

**Q4:** How does the European Union view the sudden movement of Russian oligarchs' holdings after the sanctions (e.g. Polyus Gold and the recent donation of Said Kerimov shares to an Islamic Fund)? Should we avoid working with companies recently owned by these sanctioned individuals?

A4: EU operators must exercise highest care when it comes to persons under asset freeze. In addition, transactions of such persons that seem extraordinary in the context of recent listings, should be scrutinised very critically (especially transactions to relatives or legal constructs that could obscure ownership and control). See [FAQs on circumvention and due diligence](#).

**Q5:** Could you please specify the new IT tools coming to assist in navigation in sanctions? Would it be possible for the EU to establish one IT tool which would combine all sanction regimes?

A5: We always strive to improve our public facing tools (and are quite proud of the Sanctions Map). We are working within the Commission on a tool to make sanctions more transparent. The other IT work aims to connect Member States better and allow for an efficient and secure exchange of information.

**Q6: Regulation 2022/576 applies sanctions against the provision of certain services to a trust or any legal arrangements having a trustor or a beneficiary. This will apply to pension schemes (retirement savings arrangements) established under trust. Is this intentional? Can you please clarify this and what is expected of such pension schemes in complying with this.**

A6: Indeed, pension scheme trusts are covered by the prohibition on trustee services under Article 5m. Such trusts may benefit from a derogation since these trusts are specifically addressed in paragraph 6 of this Article. The national competent authorities are responsible for granting such authorisations.

**Q7: Would an EU citizen, as a shareholder and/or director of a non-EU company, be liable personally, if the non-EU company, which, as said, is not per se, subject to the EU sanctions, would not recognise sanctions?**

A7: EU citizens are bound by EU sanctions even outside the territory of the Union. The majority of Member States has criminal penalties in place when it comes to sanctions violations. EU citizens must therefore exercise care not to violate EU sanctions. See [FAQs on circumvention and due diligence](#).

**Q8: I have a practical case to submit to your attention. Several Italian banks – at least the ones based in Piedmont region – are refusing to open bank accounts for Russian citizens who were not legally resident in Italy before the approval of the first batch of sanctions. In particular, they are applying such a policy even to Russian asylum seekers. To the best of my knowledge, no such provision is specifically envisaged in the regulation and I was just wondering whether such discretionary practice is happening in other EU countries.**

A8: Without knowing the specificities of your case, over-compliance by financial operators may be the reason. We are aware of the issue and raise it regularly with our interlocutors from the banking sector. There are certain legal tools in place that can help (e.g. right to a bank account), which may or may not apply in your case. If banks voluntarily choose not to pursue certain business opportunities relating to Russia, there is room for them to use their freedom to contract or not to contract. We advise you to get in touch with the banks and the national competent authority and to explain your case.

**Q9: Why aren't the assets of Russia (that are "temporarily" frozen) actually used to help support and restore Ukraine since the massive destruction of Ukraine is caused by the barbaric war of Russia. Isn't Russia responsible for compensating Ukraine? So why should the sanctions be "temporary", when they should clearly be permanent or we will never stop the aggressors of this world, like Russia and Putin. Sanctions against Russia should be more severe and permanent.**

A9: We're a community of law. That distinguishes us from the Russians who trample on international and domestic law and invade their neighbours.

We can only confiscate if there is a legal basis to do so.

The Commission is very actively looking into options to do this (e.g. under criminal law).

Sanctions must stay temporary because their goal is to change a behaviour. If there is no prospect to get the assets back, why would anyone change their course of action?

The Commission has set up a special task force to improve the implementation of asset freezes (in particular against Russian oligarchs) and also to explore the possibilities for confiscation. Funds may later be put into a common fund to help Ukraine and Ukrainian victims recover from the war.

**Q10: Donetsk and Lugansk: Why does President Putin not seem to have been included in the individual sanctions package?**

A10: He is listed in Annex I to Council Regulation (EU) No 269/2014 ('Ukraine territorial integrity'), as a result of the military aggression against Ukraine. He is therefore subject to an asset freeze, a prohibition to make funds or economic resources available to him, and a travel ban.

**Q11: Which sanctions search software providers do you recommend? Is there an EU Commission search engine? Or is it safe to use just one (e.g. Nexis Diligence)?**

A11: The Sanctions Map has a search functionality. You can enter any name in the search field to see if you get a hit. Other than that, we cannot give recommendations. For this we recommend you to contact your national competent authority.

**Q12: Question regarding freezing of assets: who has to pay for the costs of such freezing, e.g. luxury ships in a harbour bear high costs**

A12: We consider that this is currently a question to be answered under national law (e.g. in civil law, negotiorum gestio from Roman law or equivalent). The Commission has proposed in the Asset Recovery Directive that Member States can require the ultimate beneficial owner to pay for the maintenance. But this proposal is yet to be adopted and transposed by Member States.

**Q13: Council Regulation (EU) No 269/2014 of 17 March 2014, as amended, freezes 'all funds and economic resources belonging to, owned, held or controlled by any natural person or legal persons, entities or bodies, or natural or legal persons, entities or bodies associated with them, as listed in Annex I'. (Article 2)**

**Do the funds and economic resources of legal persons that are either parent entities OR subsidiary entities of the sanctioned legal persons in Annex I, also fall within the scope of the Regulation?**

A13: Please see the [FAQ on asset freezing](#).

**Q14: To what extent can one rely on the FAQs, considering that certain behaviours previously explicitly mentioned as admissible by the FAQs have been excluded in a later version of the same (e.g. crediting of dividends to persons subject to restrictions on deposits through the wiring of funds out of the EU)?**

A14: We always provide our guidance with the caveat that only the ECJ is competent to interpret EU law authoritatively. That said, we also learn ourselves in this process. If the guidance has changed and EU operators adapt their behaviour, the national competent authorities of Member States may take this into account in their assessment of certain transactions.

**Q15: The National Competent Authorities (NCA) in the Netherlands take the position that legal services to a sanctioned (legal) person may constitute a prohibited form of making available "economic resources". In support, they cite the Commission opinion of 19 June 2020 C(2020) 4117 final. To know whether the specific legal services are considered prohibited the lawyer will have to turn to the Dutch NCA, explain what (s)he will be doing etc. This is highly problematic both from the perspective of attorney-client privilege as well as the fundamental right to legal assistance. Can the speakers comment on this.**

A15: This is a correct interpretation of the sanctions in our view. However, EU sanctions have to be read within the framework of the Charter of Fundamental Rights. It therefore depends on the individual case if certain legal services would fall under the prohibition or not.

**Q16: My question concerns payment for legal services and extra territorial effect. The Dutch NCA takes the position that such a payment also requires prior NCA permission if the unfreezing of funds is not required. For example, when the client makes the payment from abroad in a country that is not bound by the EU sanctions (i.e. Russia). Before granting permission the Dutch NCA would like to receive a budget and explanation of the legal costs to be made. This raises the same issues as my previous question. Would love to hear the thoughts of the speakers.**

A16: If assets of a listed person come into the European Union, they have to be frozen immediately and by anyone who comes in their possession. An authorisation from the NCA is necessary to unfreeze them.

**Q17: Article 5aa of EU Council Regulation 2022/428 includes a prohibition to engage in any transactions with Russian state-owned or state-controlled companies. The Regulation does not exempt legal services from its scope. How does this regulation stand in relation to 269/2014? Are legal services allowed with respect to the entities subject to 5aa in 2022/428?**

A17: Legal services are not allowed unless necessary to exercise a fundamental right under the Charter of Fundamental Rights (i.e. right of defence; see next questions).

**Q18: My question is on article 5aa and the prohibition of dealings with state-owned entities. Does it extend to the provision of legal services to entities listed in Annex XIX?**

A18: With regards to the provision of the related legal services, Article 5aa should be interpreted in light of the fundamental rights protected under the Charter, in particular the right of defence. This provision does not affect the provision of services that are strictly necessary for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy as referred in Article 47 of the EU Charter of Fundamental Rights and Article 6 of the European Convention on Human Rights.

**Q19: Does the restriction on providing consultancy also include legal advice and consultancy addressed to a non-listed Russian company?**

A19: The prohibition covers any such services provided to the Russian government or to legal persons, entities or bodies established in Russia. Note that it is part of the sectoral measures (Regulation 833/2014), and not part of the individual financial measures like asset freezes against listed persons (Regulation 269/2014).

**Q20: In the Netherlands there is uncertainty about the interpretation of the sanctions: legal services CAN qualify as economic resources. The Dutch Bar Association therefore says that the services of lawyers MAY be prohibited. Is it possible to provide more clarity on this? We see that lawyers are now reluctant to provide any form of service to (potentially) sanctioned persons. This jeopardises access to justice.**

A20: This question goes again with due diligence. You need to be extra careful when it comes to listed persons and entities (or their proxies). See [FAQs on circumvention and due diligence](#). Other than that, there is no general prohibition to provide legal services to Russian nationals. Note that Article 5aa also includes the provision of legal services in the prohibition for certain Russian entities. We will issue guidance on the accounting services provisions. Everything must be read under the proviso of the fundamental rights guaranteed under the EU Charter of Fundamental Rights.

**Q21: The concept of making funds or economic resources available to persons or entities 'associated' with sanctioned persons can be challenging to interpret as it is very broad in contrast to 'control'. Do you have any practical advice on interpreting the same?**

A21: The key words in that provision are "[...] as listed in annex I". It is for the Council to decide which person/entity is associated to previously listed ones, and potentially list them as well. But, indeed, the assessment of control is for operators to make in the context of the asset freeze - all assets owned/controlled by listed persons must be frozen. See also [Q1 of our FAQ](#).

**Q22: So essentially an operator does not do due diligence to assess 'associated', an associated person will be listed in the annex?**



A22: Operators must still conduct thorough due diligence on ownership/control, which may uncover entities associated, linked or connected to listed persons. The point made in the discussion (and the answer to Question 21) was that the word 'associated' as written in the Regulation refers to something very specific: the listing criteria used by the Council. See [FAQs on circumvention and due diligence](#).

**Q23: What are the penalties envisaged for failure to comply with the measures provided for by the EU regulations? They are foreseen by the individual laws of the Member States, correct?**

A23: Correct. As there is currently a mixture of criminal/administrative penalties across the Member States, the Commission has put forward a [proposal to criminalise sanctions violations at EU level](#).

**Q24: Where can I find the Asset Recovery Directive?**

A24: [The new proposal](#) (adopted on 25 May 2022).

**Q25: Does the restriction to provide credit rating services to any Russian national or natural person residing in Russia or any legal person, entity or body established in Russia (article 5 j of EU Regulation 833/2014) include also credit scoring services which, according to EU Regulation 1060/2009, have been distinguished from a credit rating service?**

A25: Please see our [FAQ on credit rating services](#).

**Q26: Is an EU company (EUco) permitted to:**

- i) hold a non-controlling shareholding in a (non-Russian, non-EU) Newco in which a Russian citizen (not on the express prohibition list) holds a minority shareholding?
- ii) finance the purchase of the shares in Newco on behalf of the said Russian citizen.

A26: Yes. But you need to be careful not to violate any of the financial sector measures in Regulation 833/2014. There are quite far-reaching restrictions on providing financing in certain sectors.

**Q27: Does EU Council Reg 833 / 2014, in so far as it relates to maritime transport, apply to any Russian ports where the port operating companies do not appear on any Sanctions & Watchlists?**

A27: Regulation 833/2014 prohibits Russian flagged ships to access EU ports (Article 3ea). Operators must still conduct thorough due diligence as maritime transport related prohibitions can apply via other provisions such as export bans.

**Q28: With reference to Regulation 833/2014: If an enterprise's product is imported into Russia through an EU distributor without the enterprise having any control over who the final purchaser is, does it risk being held liable in case the import results in a violation of the restriction measures or does the responsibility lies entirely on the distributor?**

A28: Please see our [FAQ on export-related restrictions](#).

**Q29: Could you give the reference to the Commission Opinion about basic legal services and the reference there to accounting services?**

A29: The opinion concerns '[labour and services](#)'.



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