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Answer given by Ms Albuquerque
on behalf of the European Commission
(24.8.2026)

The Commission attaches great importance to the effective implementation and enforcement of EU restrictive measures (sanctions). It is aware that complex ownership and control structures – including the use of family members, trustees, nominee shareholders and entities established in third countries – may be used to circumvent sanctions.

Under EU sanctions, assets freezes and prohibition on making economic resources available do not apply to listed persons and entities only, but also to entities owned or controlled by them. In the case of Iran, EU sanctions cover situations involving indirect ownership or control used for circumvention. The assessment of such situations must be carried out on a case-by-case basis.

The Commission continues to support Member States by issuing guidance, promoting exchanges through the Freeze and Seize Task Force as well as cooperation with international partners.

In addition, and in accordance with Recital 105 of the Anti-Money Laundering Regulation¹, the Commission is working on guidelines to set out how rules for identifying the beneficial owners in different scenarios, including in the case of complex corporate structures, are to be applied. The use of examples aims to help obliged entities identify beneficial owners.

In parallel, the Commission is working on a methodology to conduct a risk assessment at EU level, as referred to in Article 7 of the Anti-Money Laundering Directive 2014/1640², where the risk of non-implementation or evasion of targeted financial sanctions will be thoroughly reported.

Furthermore, Directive (EU) 2024/1226³ requires Member States to criminalise the circumvention of EU sanctions, including through concealment of ownership or control of assets or economic resources.

¹ Regulation (EU) 2024/1624 of the European Parliament and of the Council of 31 May 2024 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing (OJ L, 2024/1624, 19.6.2024, ELI: <https://eur-lex.europa.eu/eli/reg/2024/1624/oj/eng>).

² Directive (EU) 2024/1640 of the European Parliament and of the Council of 31 May 2024 on the mechanisms to be put in place by Member States for the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Directive (EU) 2019/1937, and amending and repealing Directive (EU) 2015/849 (OJ L, 2024/1640, 19.6.2024, ELI: <http://data.europa.eu/eli/dir/2024/1640/oj>).

³ Directive (EU) 2024/1226 of the European Parliament and of the Council of 24 April 2024 on the definition of criminal offences and penalties for the violation of Union restrictive measures and amending Directive (EU) 2018/1673 (OJ L, 2024/1226, 29.4.2024, ELI: <http://data.europa.eu/eli/dir/2024/1226/oj>).