



BORD TA' SORVELJANZA DWAR IS-SANZJONIJIET  
SANCTIONS MONITORING BOARD  
MALTA

**Guidance Note on the interpretation of article 5n of Council Regulation (EU) 2022/879 of 3 June 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine**

**Russia Sanctions**

03 June 2022

**1. What are the prohibitions introduced through Article 5n of Council Regulation (EU) No 833/2014?**

Article 5n(1) covers the prohibition to provide, directly or indirectly, accounting, auditing, including statutory auditing, bookkeeping bookkeeping or tax consulting services, or business and management consulting or public relations services to: (a) the Government of Russia or (b) legal persons, entities or bodies established in Russia.

**2. Are there any exceptions to Article 5n of Council Regulation (EU) No 833/2014?**

Article 5n(2) stipulates that the prohibition contained in Article 5n(1) shall not apply to the provision of services that are strictly necessary for the termination by 5 July 2022 of contracts which are not compliant with Article 5n concluded before 04 June 2022, or of ancillary contracts necessary for the execution of such contracts.

Article 5n(3) stipulates that the prohibition contained in Article 5n(1) shall not apply to 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.

Article 5n(4) stipulates that the prohibition contained in Article 5n(1) shall not apply to the provision of services shall not apply to the provision of services intended for the exclusive use of legal persons, entities or bodies established in Russia that are owned by, or solely or jointly controlled by, a legal person, entity or body which is incorporated or constituted under the law of a Member State.

**3. Can I apply for a derogation from Article 5n of Council Regulation (EU) No 833/2014?**

Yes. By way of derogation from Article 5n(1), the competent authorities of any Member State may authorise the services referred to therein under such conditions which they deem appropriate in terms of Article 5n(5) after having determined that this is necessary as established under the criterion of 5n(5) (a) and 5n(5) (b).

**4. How can I apply for a derogation under Article 5n(5) of Council Regulation (EU) No 833/2014?**

Subject persons applying for a derogation from Article 5n(1) in Malta shall seek to address the application to the Sanctions Monitoring Board. A copy of the application is to be sent to the Board's attention in electronic format via email ([sanctions.smb@gov.mt](mailto:sanctions.smb@gov.mt)) and also in the form



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of a physical copy to the following address: *The Sanctions Monitoring Board, 16, Triq Kukkanja, St Venera.*

In order to lodge an application, please kindly use the standardised template of the Sanctions Monitoring Board. This may be accessed through the following link:  
[https://foreign.gov.mt/en/Government/SMB/Documents/Application%20for%20Derogation%20\(MT\)%20Sanctions%20Monitoring%20Board.pdf](https://foreign.gov.mt/en/Government/SMB/Documents/Application%20for%20Derogation%20(MT)%20Sanctions%20Monitoring%20Board.pdf)