



Compliance for the Notary in the Irish Context

Update in relation to AML

21st October 2024

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Registrar

The Faculty of Notaries Public in Ireland

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Agenda

1. AML Back to basics
2. What is Regulated?
3. Basics – Registration – GoAML – R.O.S. – R.B.O
4. Policies - Risk Assessment , Policies – Thought Process Recording
5. Corporate – AML
6. Inspections – New Regime – A brave new world
7. New Template from the PPC to assist with compliance
8. Sanctions – Case C-109/23, Are we off the Hook?

Your Questions

- **Basics** - Registration with GOAml and with Revenue.
- **General** - views on AML / The practicalities of efficient AML and maintenance of records / records required to be kept / AML record keeping and GDPR / foreign language documents / practical assessment of the documents presented by clients and how to document that assessment / Practical implementation and guidance - processes to easily secure compliance / how to make our job less procedural / The level of AML compliance required for matters where notarisation is required to facilitate a transaction e.g documents for a sale in France, Power of Attorney for a sale or purchase in Spain/Portugal, mortgage documents for a purchase in India etc. / Repeat work for same client, assume large corporation
- **The extent of enquiry** to be made of an appearer. / How far we have to go to be satisfied with due enquiries- e.g., if someone advises us they are applying for citizenship in another country by way of investment and they tell us the source of funds is investment in bitcoin- do we need proof? / Depth we have to go into with clients about where the monies are coming from and extent of proof required / The extent of detail required in the business assessment and the individual records

Your Questions

- **Corporates**- Risk management for dealing with Corporate clients. best practical ways to cover oneself against any claims. perhaps a checklist of what we need to be aware of. Sample notarial certs. / AML for companies, both Irish and foreign / AML for Companies/ Overseas Companies / Acknowledgements with corporate clients - could that be done every quarter say when you are updating AML. How to tailor the acknowledgement to deal with interests or money passing/register of BO etc /requirements when dealing with a limited company
- **Inspection** breakdown / Practical advice in relation to the facts which should be documented in standard type cases to establish compliance with the Anti Money laundering rules to satisfy any inspection / Any updates in relation to queries raised by DFA in the course of any audits.

What is regulated?

Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 S 24 (1)

“**relevant independent legal professional**” means a barrister, solicitor or **notary** who carries out any of the following services:

- (a) the **provision of assistance** in the **planning or execution** of transactions for clients concerning any of the following:
 - (i) buying or selling land or business entities;
 - (ii) managing the money, securities or other assets of clients;
 - (iii) opening or managing bank, savings or securities accounts;
 - (iv) organising contributions necessary for the creation, operation or management of companies;
 - (v) creating, operating or managing trusts, companies or similar structures or arrangements;
- (b) acting for or on behalf of clients in financial transactions or transactions relating to land;

When are we in scope?

No one size fits all

- The Regulation is extremely broad
- In England and Wales their Regulator has provided clarification to the effect that if the answer to the question of “**whether your role goes beyond that of a public certifying officer with no substantive role in the underlying transaction?**” is no then you fall outside the scope of the Regulations.
- It is a judgement call - If you believe that the service that you are providing falls outside the Regulation then you should record the reason as to why you believe that this is the case so that if it is queried at a later date you will at least have something to produce to evidence your thought process.
- If in doubt it is better to assume that it is a regulated service and apply your policy. The further removed from the transaction and less involved in same that you are may have a bearing on your assessment of the risk involved and the depth you need to go to in any of your due diligence

Why the Irish Notary?

- Notaries worldwide act as gatekeepers and can play a small but important role in international efforts to prevent terrorism financing and money laundering.
- Notaries and their **staff** have sufficient skills and expertise to implement **anti-money-laundering and anti-terrorism legislation** when providing **notarial services**.
- Notaries are obliged to submit Suspicious Transaction Reports when appropriate so to do.
- To Safeguard the reputation of the Irish notarial profession from the dangers of the involvement of the notaries lending an appearance of legitimacy to a questionable transaction that may ultimately result in money laundering, terrorist financing or separately dealing with asanctioned transaction or entity. .
- WE HAVE NO CHOICE – IT'S THE LAW - FAILURE TO COMPLY IS A CRIMINAL OFFENCE.

Do's

- You monitor incoming instructions and consider whether or not any given instruction falls within the work types set out in the Money Laundering Regulations?
- You take a risk-based approach by managing your **notarial practice** with regard to the risks of your services being used for money laundering or terrorist financing.
- You prepare a practice-wide risk assessment and take into account the size and nature of your business.
- You report suspicions of money laundering or terrorist funding promptly.
- You are able to demonstrate from your records that the **customer due diligence** measures you have taken are appropriate taking into account the risks of money laundering and terrorist financing.
- You report any discrepancy in the information about the beneficial owner of a corporate entity or trust.
- You monitor the effectiveness of the controls that you put in place to manage the risks of your practice being used for money laundering or terrorist financing.
- You ensure that ongoing training is provided to your **staff** in anti-money-laundering and anti-terrorism measures (if applicable) and you record your own training.

Don'ts

- You facilitate a transaction that results in money laundering or the funding of terrorism.
- You fail to collate appropriate customer due diligence on a client when your work falls within the provisions of the Money Laundering Regulations.
- You Fail to make a Suspicious Transaction Report when it was reasonable to do so in the circumstances.
- You fail to report a discrepancy between the information you hold about the beneficial owner of a Corporation / Trust and the public records in relation to same.
- You tip off a client whom you suspect of money laundering.
- You fail to monitor your client relationships on an ongoing basis, which results in your practice being used for money laundering or terrorist financing after initial checks on the client revealed no cause for concern.
- You fail to prepare and review (as appropriate) your firm wide anti-money laundering and terrorist financing risk assessment.

The Basics



Where to Start?

GoAML

ROS

RBO

GoAML

- ▶ [Site Registration Guide](#) [Registration Page](#)
- ▶ The Irish Notary is obliged to file their Suspicious Transaction Reports with both the Gardaí (our police force) and separately with Revenue



Revenue Online Service – Registration

- You need to Register with GoAML first – To get your user number once you have this you will be able to register on ROS
- [Revenue Guide](#)
- Revenue require you to set up a separate SUB- User for STR reporting. To do this you must have administrative access to your ROS.
- [How to set up Sub – Users](#)
- [Slide Show - Revenue - How to set up a sub user](#)
- [Revenue Slide Show - How to submit STR's](#)

Register of Beneficial Owners

- Why?
- Access to the Register is restricted.
- Irish Notaries are one of the number of designated persons.
- <https://rbo.gov.ie/>
- [Register](#)



Policies

Risk Assessment –

What are the various ways my practice could conceivably be exploited by bad actors?



Policies

Controls and Procedures

Having identified the risks how do I minimise / mitigate them?

Policy Reviews

Please, Please, Please:

1. Read the policy and make sure that you understand what you are saying you will do. If you are not going to do that then don't say it. Adapt it to your own practice. Explain why you do it that way.
2. DOJ unhappy on many inspections a bare bones cut and paste with no effort to adapt.
3. **"I have a limited number of corporate clients"**



Policies

Check Lists / Onboarding / Recording Thought Process

Reviews

Notary Public – Anti Money Laundering & Terrorist Financing Risk Assessment Form

<<CLIENT>>, <<NAME2>> (Ref: <<Case_Ref>>)

APPEARER RISK	NOTES
STATUS OF APPEARER <ul style="list-style-type: none"> How well do you know appearer and background? Is appearer known to you personally/existing appearer, or new business relationship? Is appearer a PEP? Has appearer been introduced to you by a 3rd Party? Is the instruction from appearer channelled through a 3rd party? If so, why? Are you aware of appearer having any links to criminality? 	<ul style="list-style-type: none"> * New business * New business * No * No * No
FACE-TO-FACE CONTACT <ul style="list-style-type: none"> Have you met with appearer face-to-face or is it a non-face-to-face transaction? Non-face-to-face is a factor suggesting potentially higher risk. If non-face-to-face, are you comfortable there is a legitimate reason for this and what is the reason? 	<ul style="list-style-type: none"> * Face to face *
ID & ADDRESS VERIFICATION <ul style="list-style-type: none"> Has appearer provided acceptable ID and address verification? Has appearer been cooperative in the process or have they delayed providing ID and address verification / appeared reluctant to do so? 	<ul style="list-style-type: none"> * Yes * Yes
LOCATION OF APPEARER <ul style="list-style-type: none"> Where is appearer based? Locally/Ireland/EU/other international location? Is appearer based/resident/linked to a high risk jurisdiction/high risk third country? Does appearer have connections to a jurisdiction where ML controls may not be as tight as in the EU? Are funds being sent to/from any of these places? 	<ul style="list-style-type: none"> * <<CL_ADDRACR>> * No * No
TYPE OF NOTARIAL SERVICE <ul style="list-style-type: none"> Could the type of transaction be used for the purposes of money laundering or is it at a higher risk of money laundering? <ul style="list-style-type: none"> - E.g. Authenticating educational qualification, Affidavit - lower risk - E.g. Power of Attorney for property - higher risk in the course of work a notary ordinarily does. Not automatically high risk <p>If higher risk</p> <ul style="list-style-type: none"> Has the appearer satisfactorily explained nature of transaction/source of funds? <p>Possible factors to take into account</p> <ul style="list-style-type: none"> Does the stated source of wealth / source of funds and the amount of money involved stack up with what you know of appearer, for example given their age and occupation? (If no, or other ML/TF risks arise, enhanced CDD may require establishing source of wealth and source of funds) Does the transaction make sense or is it overly complex given the underlying nature of the business being conducted? Does it make sense that appearer has asked your firm to carry out this type of transaction? (e.g. is it within your area of expertise/local geographical area?) Is appearer involved in / run a high risk or high cash turnover business? Is there the potential that the funds are from untaxed income? Is there a potential the funds are the proceeds of fraud/social welfare fraud? 	<ul style="list-style-type: none"> * No

Risk Questionnaire	Yes	No	Risk factor 1-5 1 Low 5 High
Is this a transaction that is covered by AML regulations			
Client Risk			
Is this a new client?			
Is client known to you?			
Is introduction from a 3 rd Party? If channelled through a 3 rd Party Why?			
Is Client a PEP?			
Face to Face			
Will you meet client face to face? If not why (note details below)?			
Geographical Concerns (if any)			
Is client based in Ireland? If not note below and consider country risk.			
Is client / transaction linked to a high risk jurisdiction/ high risk third country?			
Connections to a jurisdiction where ML controls not as good as EU?			
Are funds being channelled through any of these places?			
ID and Address Verification			
Has Identification procedure in PCPs been followed?			
Have all required documents been checked and scans / copies kept?			
Has client been cooperative in the process?			
For Corporate work has the necessary corporate documentation been provided (including where relevant details of the ultimate beneficial owners / ownership structure)?			
Type of Service	Low	Med	High
(insert details eg POA purchase property in Spain / Deed Accepting a gift/ inheritance (France)			
	Yes	No	Risk Factor
Does the transaction make sense given the underlying nature of the business being conducted?			
Does it make sense that the client has asked the notary to carry out this type of transaction?			
Source of funds			
Is the source of funds clear and identifiable?			
Note level of funds and Risk Factor			
Are funds coming from a recognised institution (e.g. a loan)?			
If personal funds? Enquire into the source of wealth and note same. If risk level merits it, consider asking for supporting evidence and then reconsider the risks factor.			
Is any funding coming from overseas? Note from who, where and their connection to client			
Are any of the funds being paid by a third party otherwise unconnected to the transaction?			
DESTINATION OF FUNDS			
From the information available do you have any concern as to the ultimate			

Reviews

- ▶ **Appearer**
- ▶ Status – face to face contact
- ▶ ID and address verification
- ▶ Location of appearer
- ▶ Type of service
- ▶ **Client**
- ▶ Client risk – face to face contact
- ▶ Geographical concerns
- ▶ ID and address verification
- ▶ Type of service



Corporate AML for the Irish Notary

- ▶ Typically what documentation should one retain?
- ▶ Who do I need to Identify?
- ▶ Identify individuals who have 25% of the shares-
- ▶ RBO – When? How?
- ▶ Can I outsource this? What options are there?
 - ▶ E.g. Vision-Net – ID Pal etc.



- ▶ **Credit/Financial Institution (with Central Bank) i.e. a bank / a PLC or on a regulated market (and their Subsidiaries)**
 - ▶ Simplified Due Diligence -
- ▶ **All other entities.**
 - ▶ Names of the officers – Directors / Secretaries etc.
 - ▶ Beneficial owner – more than 25% of Shares / Voting Rights
 - ▶ Constitutional Documents
 - ▶ Company Print out
 - ▶ Accounts
- ▶ In all cases
 - ▶ the identity of any individuals attending before you.



Inspections – What to Expect

The New Regime

- ▶ Feedback from Department of Justice
- ▶ Feedback From Members

Department of Justice Feedback 1/3

- Notaries have advised that there has been no detected of instances of suspicion with regard to notary services, even so, it is still preferable that Notaries register with the GoAML system (Financial Intelligence Unit) and ROS.ie (Revenue Online System) in the event they are need in the future.
- Notaries are reminded that customer due diligence measures include the identification and verification of a customer and the establishment of the source of the funds where appropriate. This is in accordance with s.33 of the Act and should include a copy of identification, proof of current address (dated within six months of the transaction). These must be clean legible copies of documents displaying the same name.
- It is recommended that the Notary's AML Policies & Procedures document has a version control built into it to track when changes are applied to the document.
- That the register of beneficial ownership (RBO) should be consulted in respect of prospective corporate customers and that this procedure is built into the AML Policies & Procedures document. A record of the RBO checks should also be retained as part of the overall customer due diligence records.

Department of Justice Feedback 2/3

- That a documented customer/transaction risk assessment be carried out for all prospective new customers. Most notaries have a customer risk assessment document in place and they are reminded that this exercise/document be completed in full.
- It is acknowledged that prospective customers are currently asked in the customer risk assessment document if they are a Politically Exposed Person (PEP). This procedure should be further strengthened by carrying out additional checks to ascertain if the prospective customer is a possible PEP e.g. Google checks. This procedure should also be built into the AML Policies & Procedures document and evidence of the Google checks should be retained as part of overall customer due diligence records.
- Notaries are reminded of the requirement to have in a place an internal protected disclosure policy in place in accordance with s.54(6A) of the Act. While it is acknowledged that most notaries are a single person business and that this requirement is more applicable to larger organisations, nonetheless, this requirement should still be referenced and contextualised in their AML Policies & Procedures documentation.

Department of Justice Feedback 3/3

- Members need to make sure that they have adapted the sample assessments and procedures to their own practice. Simply cutting and pasting is not acceptable.
- That they should review their existing policies and update as required on a periodical basis and note the review.
- Members should keep a record of any CPD that they or staff involved in the process have done in relation to AML.
- Registrations – Ensuring that the members (except for sole-practitioners) need to register separately from their firm / partnership registrations in relation to their notarial work with GOAML. Similarly that they should ensure that they have set up an appropriate sub user for STRs on their ROS account with Revenue.



Template Register of Notarial Acts

Sanctions

Recent CJEU Ruling

21st October 2024

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New Suggested Register Template – PPC

No.	Date	Appearer	Client	Document	Notarial Act	Destination Jurisdiction	Purpose of Notarial Act	AML Compliance	Sanctions Compliance	Risk Assessment
1/2024	2024-01-20	Mary Doyle	ABC Oil plc	Power of Attorney	Certificate	UAE	Tax registration	See 1 August 2023	Clear	Low
2/2024	2024-02-29	John Murphy	John Murphy	Power of Attorney	Certificate	Spain	Purchase of apartment	2024-02-29	Clear	Low
3/2024	2024-03-24	Ivan Kalashnikoff	Dodgy Details Inc	Confirmation of Identity	Certificate (declined)	Serbia	Supply of gyroscopes	Fail	Fail	High – notify DoJ
4/2024	2024-03-28	Séamus Ó Escobar	Universal Exports Inc (Panama)	Bank Mandate	Certificate	Aruba	Opening of bank account	Fail	Fail	High – notify DoJ

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Sanctions and the Irish Notary

Council Regulation	Stated reason for restrictive measures	Primary objective
(EU) 208/2014 of 5 March 2014	“violence in Ukraine”	Freezing of assets of those responsible for misappropriation of Ukrainian State funds and human rights violations in Ukraine.
(EU) 269/2014 of 17 March 2014	“actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine”	Prohibition of trade in goods or services with occupied areas of Ukraine
(EU) 692/2014 of 23 June 2014	“restrictive measures in response to the illegal annexation of Crimea and Sevastopol”	Prohibition of trade in goods or services with occupied areas of Ukraine
(EU) 833/2014 of 31 July 2014	“Russia's actions destabilizing the situation in Ukraine”	Prohibition of trade in goods or services with or to any person, entity or body in Russia or for use in Russia
(EU) 2022/263 of 23 February 2022	“the recognition of the non-government-controlled areas of Donetsk and Luhansk and ordering of Russian armed forces into those areas”	Prohibition of trade in goods or services with occupied areas of Ukraine
(EC) No 765/2006 of 18 May 2006	“the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine”	Prohibition of trade in goods or services with or to any person, entity or body in Belarus or for use in Belarus

Sanctions and the Irish Notary

► Sanctions are updated regularly

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<p>This text is meant purely as a documentation tool and has no legal effect. The Union's institutions do not assume any liability for its content. The authentic version of the relevant acts, including their amendments, are those published in the Official Journal of the European Union and available in EUR-Lex. These official texts are directly accessible through the link embedded in this document.</p> <p>► II COUNCIL REGULATION (EU) No 268/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine (OJ L 78, 17.3.2014, p. 6)</p> <p><i>Amended by:</i></p> <table border="1"> <thead> <tr> <th></th> <th>No</th> <th>Official Journal</th> <th>page</th> <th>date</th> </tr> </thead> <tbody> <tr> <td>► M1</td> <td>Council Implementing Regulation (EU) No 284/2014 of 21 March 2014</td> <td>L 86</td> <td>27</td> <td>23.03.2014</td> </tr> <tr> <td>► M2</td> <td>Council Implementing Regulation (EU) No 493/2014 of 23 April 2014</td> <td>L 126</td> <td>48</td> <td>29.04.2014</td> </tr> <tr> <td>► M3</td> <td>Council Regulation (EU) No 476/2014 of 12 May 2014</td> <td>L 137</td> <td>1</td> <td>12.05.2014</td> </tr> <tr> <td>► M4</td> <td>Council Implementing Regulation (EU) No 477/2014 of 12 May 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Regulation (EU) No 859/2014 of 8 September 2014	L 271	1	12.09.2014	► M12	Council Implementing Regulation (EU) No 961/2014 of 8 September 2014	L 271	8	12.09.2014	► M13	Council Implementing Regulation (EU) No 1225/2014 of 13 September 2014	L 331	1	18.09.2014	► M14	Council Implementing Regulation (EU) No 1270/2014 of 13 September 2014	L 344	5	20.09.2014	► M15	Council Implementing Regulation (EU) 2015/240 of 9 February 2015	L 40	7	16.2.2015	► M16	Council Implementing Regulation (EU) 2015/427 of 13 March 2015	L 70	1	14.3.2015	► M17	Council Implementing Regulation (EU) 2015/1134 of 15 September 2015	L 239	30	19.09.2015	► M18	Council Implementing Regulation (EU) 2016/933 of 10 March 2016	L 67	1	12.3.2016	<table border="1"> <tbody> <tr> <td>► M19</td> <td>Council Implementing Regulation (EU) 2016/1661 of 15 September 2016</td> <td>L 240</td> <td>1</td> <td>16.9.2016</td> </tr> <tr> <td>► M20</td> <td>Council Implementing Regulation (EU) 2016/1935 of 9 November 2016</td> <td>L 301</td> <td>1</td> <td>9.11.2016</td> </tr> <tr> <td>► M21</td> <td>Council Implementing Regulation (EU) 2017/437 of 13 March 2017</td> <td>L 67</td> <td>34</td> <td>14.3.2017</td> </tr> <tr> <td>► M22</td> <td>Council Implementing Regulation (EU) 2017/1374 of 25 July 2017</td> <td>L 194</td> <td>1</td> <td>26.7.2017</td> </tr> <tr> <td>► M23</td> <td>Council Implementing Regulation (EU) 2017/1447 of 4 August 2017</td> <td>L 209</td> <td>1</td> <td>14.8.2017</td> </tr> <tr> <td>► M24</td> <td>Council Regulation (EU) 2017/1547 of 14 September 2017</td> <td>L 237</td> <td>37</td> <td>15.9.2017</td> </tr> <tr> <td>► M25</td> <td>Council Implementing Regulation (EU) 2017/1548 of 14 September 2017</td> <td>L 237</td> <td>44</td> <td>15.9.2017</td> </tr> <tr> <td>► M26</td> <td>Council Implementing Regulation (EU) 2017/2153 of 20 November 2017</td> <td>L 304</td> <td>3</td> <td>21.11.2017</td> </tr> <tr> <td>► M27</td> <td>Council Implementing Regulation (EU) 2018/388 of 12 March 2018</td> <td>L 69</td> <td>11</td> <td>13.3.2018</td> </tr> <tr> <td>► M28</td> <td>Council Implementing Regulation (EU) 2018/705 of 14 May 2018</td> <td>L 110</td> <td>1</td> <td>14.5.2018</td> </tr> <tr> <td>► M29</td> <td>Council Implementing Regulation (EU) 2018/1072 of 30 July 2018</td> <td>L 164</td> <td>27</td> <td>31.7.2018</td> </tr> <tr> <td>► M30</td> <td>Council Implementing Regulation (EU) 2018/1230 of 12 September 2018</td> <td>L 231</td> <td>1</td> <td>14.9.2018</td> </tr> <tr> <td>► M31</td> <td>Council Implementing Regulation (EU) 2018/1928 of 10 December 2018</td> <td>L 313</td> <td>1</td> <td>10.12.2018</td> </tr> <tr> <td>► M32</td> <td>Council Implementing Regulation (EU) 2018/912 of 21 January 2019</td> <td>L 19</td> <td>1</td> <td>22.1.2019</td> </tr> <tr> <td>► M33</td> <td>Council Implementing Regulation (EU) 2019/406 of 14 March 2019</td> <td>L 73</td> <td>9</td> <td>15.3.2019</td> </tr> <tr> <td>► M34</td> <td>Council Implementing Regulation (EU) 2019/1013 of 15 July 2019</td> <td>L 182</td> <td>33</td> <td>17.7.2019</td> </tr> <tr> <td>► M35</td> <td>Commission Implementing Regulation (EU) 2019/1403 of 12 September 2019</td> <td>L 236</td> <td>1</td> <td>13.9.2019</td> </tr> <tr> <td>► M36</td> <td>Council Implementing Regulation (EU) 2020/110 of 28 January 2020</td> <td>L 22</td> <td>1</td> <td>28.1.2020</td> </tr> <tr> <td>► M37</td> <td>Council Implementing Regulation (EU) 2020/398 of 15 March 2020</td> <td>L 78</td> <td>1</td> <td>13.3.2020</td> </tr> <tr> <td>► M38</td> <td>Council Implementing Regulation (EU) 2020/1267 of 10 September 2020</td> <td>L 290</td> <td>1</td> <td>11.9.2020</td> </tr> <tr> <td>► M39</td> <td>Council Implementing Regulation (EU) 2020/1867 of 1 October 2020</td> <td>L 318</td> <td>1</td> <td>1.10.2020</td> </tr> <tr> <td>► M40</td> <td>Council Implementing Regulation (EU) 2021/446 of 12 March 2021</td> <td>L 87</td> <td>19</td> <td>15.03.2021</td> </tr> <tr> <td>► M41</td> <td>Council Implementing Regulation (EU) 2021/484 of 11 September 2021</td> <td>L 321</td> <td>1</td> <td>13.9.2021</td> </tr> <tr> <td>► M42</td> <td>Council Implementing Regulation (EU) 2021/1791 of 11 October 2021</td> <td>L 359</td> <td>1</td> <td>11.10.2021</td> </tr> <tr> <td>► M43</td> <td>Council Implementing Regulation (EU) 2021/2093 of 11 December 2021</td> <td>L 446</td> <td>4</td> <td>13.12.2021</td> </tr> <tr> <td>► M44</td> <td>Council Implementing Regulation (EU) 2022/236 of 21 February 2022</td> <td>L 40</td> <td>3</td> <td>21.2.2022</td> </tr> <tr> <td>► M45</td> <td>Council Regulation (EU) 2022/259 of 23 February 2022</td> <td>L 42</td> <td>1</td> <td>23.2.2022</td> </tr> <tr> <td>► M46</td> <td>Council Implementing Regulation (EU) 2022/260 of 23 February 2022</td> <td>L 42</td> <td>3</td> <td>23.2.2022</td> </tr> </tbody> </table>	► M19	Council Implementing Regulation (EU) 2016/1661 of 15 September 2016	L 240	1	16.9.2016	► M20	Council Implementing Regulation (EU) 2016/1935 of 9 November 2016	L 301	1	9.11.2016	► M21	Council Implementing Regulation (EU) 2017/437 of 13 March 2017	L 67	34	14.3.2017	► M22	Council Implementing Regulation (EU) 2017/1374 of 25 July 2017	L 194	1	26.7.2017	► M23	Council Implementing Regulation (EU) 2017/1447 of 4 August 2017	L 209	1	14.8.2017	► M24	Council Regulation (EU) 2017/1547 of 14 September 2017	L 237	37	15.9.2017	► M25	Council Implementing Regulation (EU) 2017/1548 of 14 September 2017	L 237	44	15.9.2017	► M26	Council Implementing Regulation (EU) 2017/2153 of 20 November 2017	L 304	3	21.11.2017	► M27	Council Implementing Regulation (EU) 2018/388 of 12 March 2018	L 69	11	13.3.2018	► M28	Council Implementing Regulation (EU) 2018/705 of 14 May 2018	L 110	1	14.5.2018	► M29	Council Implementing Regulation (EU) 2018/1072 of 30 July 2018	L 164	27	31.7.2018	► M30	Council Implementing Regulation (EU) 2018/1230 of 12 September 2018	L 231	1	14.9.2018	► M31	Council Implementing Regulation (EU) 2018/1928 of 10 December 2018	L 313	1	10.12.2018	► M32	Council Implementing Regulation (EU) 2018/912 of 21 January 2019	L 19	1	22.1.2019	► M33	Council Implementing Regulation (EU) 2019/406 of 14 March 2019	L 73	9	15.3.2019	► M34	Council Implementing Regulation (EU) 2019/1013 of 15 July 2019	L 182	33	17.7.2019	► M35	Commission Implementing Regulation (EU) 2019/1403 of 12 September 2019	L 236	1	13.9.2019	► M36	Council Implementing Regulation (EU) 2020/110 of 28 January 2020	L 22	1	28.1.2020	► M37	Council Implementing Regulation (EU) 2020/398 of 15 March 2020	L 78	1	13.3.2020	► M38	Council Implementing Regulation (EU) 2020/1267 of 10 September 2020	L 290	1	11.9.2020	► M39	Council Implementing Regulation (EU) 2020/1867 of 1 October 2020	L 318	1	1.10.2020	► M40	Council Implementing Regulation (EU) 2021/446 of 12 March 2021	L 87	19	15.03.2021	► M41	Council Implementing Regulation (EU) 2021/484 of 11 September 2021	L 321	1	13.9.2021	► M42	Council Implementing Regulation (EU) 2021/1791 of 11 October 2021	L 359	1	11.10.2021	► M43	Council Implementing 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2022</td> <td>L 66</td> <td>1</td> <td>23.2.2022</td> </tr> <tr> <td>► M52</td> <td>Council Implementing Regulation (EU) 2022/396 of 9 March 2022</td> <td>L 60</td> <td>1</td> <td>9.3.2022</td> </tr> <tr> <td>► M53</td> <td>Council Implementing Regulation (EU) 2022/408 of 10 March 2022</td> <td>L 64</td> <td>2</td> <td>11.3.2022</td> </tr> <tr> <td>► M54</td> <td>Council Implementing Regulation (EU) 2022/417 of 8 April 2022</td> <td>L 87</td> <td>1</td> <td>15.3.2022</td> </tr> <tr> <td>► M55</td> <td>Council Implementing Regulation (EU) 2022/589 of 6 April 2022</td> <td>L 110</td> <td>1</td> <td>8.4.2022</td> </tr> <tr> <td>► M56</td> <td>Council Implementing Regulation (EU) 2022/591 of 6 April 2022</td> <td>L 110</td> <td>3</td> <td>8.4.2022</td> </tr> <tr> <td>► M57</td> <td>Commission Implementing Regulation (EU) 2022/595 of 11 April 2022</td> <td>L 114</td> <td>60</td> <td>12.4.2022</td> </tr> <tr> <td>► M58</td> <td>Council Regulation (EU) 2022/625 of 11 April 2022</td> <td>L 116</td> <td>1</td> <td>13.4.2022</td> </tr> <tr> <td>► M59</td> <td>Council Implementing Regulation (EU) 2022/618 of 21 April 2022</td> <td>L 120</td> <td>1</td> <td>21.4.2022</td> </tr> <tr> <td>► M60</td> <td>Council Implementing Regulation (EU) 2022/678 of 3 June 2022</td> <td>L 153</td> <td>15</td> <td>3.6.2022</td> </tr> <tr> <td>► M61</td> <td>Council Regulation (EU) 2022/689 of 9 June 2022</td> <td>L 153</td> <td>75</td> <td>3.6.2022</td> </tr> <tr> <td>► M62</td> <td>Council Implementing Regulation (EU) 2022/1276 of 21 July 2022</td> <td>L 169</td> <td>133</td> <td>21.7.2022</td> </tr> <tr> <td>► M63</td> <td>Council Regulation (EU) 2022/1373 of 12 July 2022</td> <td>L 164</td> <td>1</td> <td>21.7.2022</td> </tr> <tr> <td>► M64</td> <td>Council Implementing Regulation (EU) 2022/1274 of 21 July 2022</td> <td>L 164</td> <td>5</td> <td>21.7.2022</td> </tr> <tr> <td>► M65</td> <td>Council Implementing Regulation (EU) 2022/1334 of 4 August 2022</td> <td>L 204</td> <td>1</td> <td>4.8.2022</td> </tr> <tr> <td>► M66</td> <td>Council Implementing Regulation (EU) 2022/1448 of 4 September 2022</td> <td>L 227</td> <td>1</td> <td>1.9.2022</td> </tr> <tr> <td>► M67</td> <td>Council Implementing Regulation (EU) 2022/1529 of 14 September 2022</td> <td>L 239</td> <td>1</td> <td>15.9.2022</td> </tr> <tr> <td>► M68</td> <td>Council Regulation (EU) 2022/1991 of 6 October 2022</td> <td>L 256</td> <td>1</td> <td>76</td> <td>6.10.2022</td> </tr> <tr> <td>► M69</td> <td>Council Implementing Regulation (EU) 2022/1908 of 6 October 2022</td> <td>L 259</td> <td>1</td> <td>79</td> <td>6.10.2022</td> </tr> <tr> <td>► M70</td> <td>Council Implementing Regulation (EU) 2022/1981 of 20 October 2022</td> <td>L 272</td> <td>1</td> <td>20.10.2022</td> </tr> <tr> <td>► M71</td> <td>Council Implementing Regulation (EU) 2022/2229 of 14 November 2022</td> <td>L 293</td> <td>1</td> <td>14.11.2022</td> </tr> <tr> <td>► M72</td> <td>Council Implementing Regulation (EU) 2022/2480 of 12 December 2022</td> <td>L 316</td> <td>1</td> <td>20</td> <td>12.12.2022</td> </tr> <tr> <td>► M73</td> <td>Council Regulation (EU) 2022/2471 of 16 December 2022</td> <td>L 322</td> <td>1</td> <td>16.12.2022</td> </tr> <tr> <td>► M74</td> <td>Council Implementing Regulation (EU) 2022/2478 of 16 December 2022</td> <td>L 322</td> <td>1</td> <td>16.12.2022</td> </tr> <tr> <td>► M75</td> <td>Council Implementing Regulation (EU) 2023/192 of 30 January 2023</td> <td>L 26</td> <td>1</td> <td>30.1.2023</td> </tr> <tr> <td>► M76</td> <td>Council Implementing Regulation (EU) 2023/213 of 9 February 2023</td> <td>L 35</td> <td>1</td> <td>7.2.2023</td> </tr> <tr> <td>► M77</td> <td>Council Regulation (EU) 2023/426 of 23 February 2023</td> <td>L 56</td> <td>1</td> <td>24.2.2023</td> </tr> <tr> <td>► M78</td> <td>Council Implementing Regulation (EU) 2023/428 of 25 February 2023</td> <td>L 59</td> <td>1</td> <td>27.2.2023</td> </tr> <tr> <td>► M79</td> <td>Council Implementing Regulation (EU) 2023/171 of 13 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9 March 2022	L 60	1	9.3.2022	► M53	Council Implementing Regulation (EU) 2022/408 of 10 March 2022	L 64	2	11.3.2022	► M54	Council Implementing Regulation (EU) 2022/417 of 8 April 2022	L 87	1	15.3.2022	► M55	Council Implementing Regulation (EU) 2022/589 of 6 April 2022	L 110	1	8.4.2022	► M56	Council Implementing Regulation (EU) 2022/591 of 6 April 2022	L 110	3	8.4.2022	► M57	Commission Implementing Regulation (EU) 2022/595 of 11 April 2022	L 114	60	12.4.2022	► M58	Council Regulation (EU) 2022/625 of 11 April 2022	L 116	1	13.4.2022	► M59	Council Implementing Regulation (EU) 2022/618 of 21 April 2022	L 120	1	21.4.2022	► M60	Council Implementing Regulation (EU) 2022/678 of 3 June 2022	L 153	15	3.6.2022	► M61	Council Regulation (EU) 2022/689 of 9 June 2022	L 153	75	3.6.2022	► M62	Council Implementing Regulation (EU) 2022/1276 of 21 July 2022	L 169	133	21.7.2022	► M63	Council Regulation (EU) 2022/1373 of 12 July 2022	L 164	1	21.7.2022	► M64	Council Implementing Regulation (EU) 2022/1274 of 21 July 2022	L 164	5	21.7.2022	► M65	Council Implementing Regulation (EU) 2022/1334 of 4 August 2022	L 204	1	4.8.2022	► M66	Council Implementing Regulation (EU) 2022/1448 of 4 September 2022	L 227	1	1.9.2022	► M67	Council Implementing Regulation (EU) 2022/1529 of 14 September 2022	L 239	1	15.9.2022	► M68	Council Regulation (EU) 2022/1991 of 6 October 2022	L 256	1	76	6.10.2022	► M69	Council Implementing Regulation (EU) 2022/1908 of 6 October 2022	L 259	1	79	6.10.2022	► M70	Council Implementing Regulation (EU) 2022/1981 of 20 October 2022	L 272	1	20.10.2022	► M71	Council Implementing Regulation (EU) 2022/2229 of 14 November 2022	L 293	1	14.11.2022	► M72	Council Implementing Regulation (EU) 2022/2480 of 12 December 2022	L 316	1	20	12.12.2022	► M73	Council Regulation (EU) 2022/2471 of 16 December 2022	L 322	1	16.12.2022	► M74	Council Implementing Regulation (EU) 2022/2478 of 16 December 2022	L 322	1	16.12.2022	► M75	Council Implementing Regulation (EU) 2023/192 of 30 January 2023	L 26	1	30.1.2023	► M76	Council Implementing Regulation (EU) 2023/213 of 9 February 2023	L 35	1	7.2.2023	► M77	Council Regulation (EU) 2023/426 of 23 February 2023	L 56	1	24.2.2023	► M78	Council Implementing Regulation (EU) 2023/428 of 25 February 2023	L 59	1	27.2.2023	► M79	Council Implementing Regulation (EU) 2023/171 of 13 March 2023	L 75	1	14.3.2023	► M80	Council Implementing Regulation (EU) 2023/755 of 13 April 2023	L 100	1	13.4.2023	► M81	Council Implementing Regulation (EU) 2023/806 of 13 April 2023	L 101	1	14.4.2023	► M82	Council Implementing Regulation (EU) 2023/1048 of 30 May 2023	L 140	1	30.5.2023	<table border="1"> <tbody> <tr> <td>► M83</td> <td>Council Regulation (EU) 2023/1089 of 5 June 2023</td> <td>L 146</td> <td>1</td> <td>6.6.2023</td> </tr> <tr> <td>► M84</td> <td>Council Regulation (EU) 2023/1211 of 23 June 2023</td> <td>L 199</td> <td>1</td> <td>30.6.2023</td> </tr> <tr> <td>► M85</td> <td>Council Implementing Regulation (EU) 2023/1216 of 23 June 2023</td> <td>L 199</td> <td>1</td> <td>30.6.2023</td> </tr> <tr> <td>► M86</td> <td>Council Implementing Regulation (EU) 2023/1495 of 20 July 2023</td> <td>L 183</td> <td>1</td> <td>20.7.2023</td> </tr> <tr> <td>► M87</td> <td>Council Implementing Regulation (EU) 2023/1563 of 20 July 2023</td> <td>L 190</td> <td>1</td> <td>20.7.2023</td> </tr> <tr> <td>► M88</td> <td>Council Implementing Regulation (EU) 2023/1785 of 13 September 2023</td> <td>L 226</td> <td>3</td> <td>14.9.2023</td> </tr> <tr> <td>► M89</td> <td>Council Regulation (EU) 2023/2371 of 18 December 2023</td> <td>L 2873</td> <td>1</td> <td>18.12.2023</td> </tr> <tr> <td>► M90</td> <td>Council Implementing Regulation (EU) 2023/2375 of 18 December 2023</td> <td>L 2875</td> <td>1</td> <td>18.12.2023</td> </tr> <tr> <td>► M91</td> <td>Council Implementing Regulation (EU) 2024/196 of 21 December 2023</td> <td>L 196</td> <td>1</td> <td>31.12.2023</td> </tr> <tr> <td>► M92</td> <td>Council Implementing Regulation (EU) 2024/759 of 23 February 2024</td> <td>L 753</td> <td>1</td> <td>23.2.2024</td> </tr> <tr> <td>► M93</td> <td>Council Implementing Regulation (EU) 2024/949 of 12 March 2024</td> <td>L 949</td> <td>1</td> <td>13.3.2024</td> </tr> <tr> <td>► M94</td> <td>Council Implementing Regulation (EU) 2024/1469 of 27 May 2024</td> <td>L 1469</td> <td>1</td> <td>27.5.2024</td> </tr> <tr> <td>► M95</td> <td>Council Regulation (EU) 2024/1738 of 24 June 2024</td> <td>L 1739</td> <td>1</td> <td>24.6.2024</td> </tr> <tr> <td>► M96</td> <td>Council Implementing Regulation (EU) 2024/1746 of 24 June 2024</td> <td>L 1746</td> <td>1</td> <td>24.6.2024</td> </tr> <tr> <td>► M97</td> <td>Council Implementing Regulation (EU) 2024/1842 of 24 June 2024</td> <td>L 1842</td> <td>1</td> <td>26.6.2024</td> </tr> <tr> <td>► M98</td> <td>Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024</td> <td>L 2465</td> <td>1</td> <td>12.9.2024</td> </tr> <tr> <td>► M99</td> <td>Council Implementing Regulation (EU) 2024/2485 of 12 September 2024</td> <td>L 2485</td> <td>1</td> <td>13.9.2024</td> </tr> </tbody> </table> <p><i>Corrected by:</i></p> <table border="1"> <tbody> <tr> <td>► C1</td> <td>Correction: OJ L 66, 11.3.2015, p. 20 (477/2014)</td> </tr> <tr> <td>► C2</td> <td>Correction: OJ L 66, 11.3.2015, p. 21 (810/2014)</td> </tr> <tr> <td>► C3</td> <td>Correction: OJ L 199, 20.7.2015, p. 46 (284/2014)</td> </tr> <tr> <td>► C4</td> <td>Correction: OJ L 276, 20.10.2015, p. 48 (961/2014)</td> </tr> <tr> <td>► C5</td> <td>Correction: OJ L 200, 24.10.2015, p. 38 (2015/1514)</td> </tr> <tr> <td>► C6</td> <td>Correction: OJ L 233, 30.9.2017, p. 39 (2017/1549)</td> </tr> <tr> <td>► C7</td> <td>Correction: OJ L 162, 15.6.2018, p. 69 (2018/767)</td> </tr> <tr> <td>► C8</td> <td>Correction: OJ L 58, 18.3.2020, p. 45 (2020/395)</td> </tr> <tr> <td>► C9</td> <td>Correction: OJ L 67, 2.3.2021, p. 113 (2021/386)</td> </tr> <tr> <td>► C10</td> <td>Correction: OJ L 105, 4.4.2022, p. 86 (2022/427)</td> </tr> <tr> <td>► C11</td> <td>Correction: OJ L 117, 19.9.2023, p. 117 (2023/396)</td> </tr> <tr> <td>► C12</td> <td>Correction: OJ L 132, 6.5.2023, p. 110 (2023/625)</td> </tr> <tr> <td>► C13</td> <td>Correction: OJ L 141, 20.5.2022, p. 138 (2022/581)</td> </tr> <tr> <td>► C14</td> <td>Correction: OJ L 154, 7.6.2023, p. 78 (2023/396)</td> </tr> <tr> <td>► C15</td> <td>Correction: OJ L 204, 4.8.2022, p. 17 (2022/1270)</td> </tr> <tr> <td>► C16</td> <td>Correction: OJ L 271, 19.10.2022, p. 94 (2022/460)</td> </tr> <tr> <td>► C17</td> <td>Correction: OJ L 16, 8.2.2023, p. 64 (2022/581)</td> </tr> <tr> <td>► C18</td> <td>Correction: OJ L 67, 3.3.2023, p. 40 (2023/426)</td> </tr> <tr> <td>► C19</td> <td>Correction: OJ L 100, 18.4.2023, p. 99 (2023/426)</td> </tr> <tr> <td>► C20</td> <td>Correction: OJ L 142, 1.6.2023, p. 43 (2023/192)</td> </tr> <tr> <td>► C21</td> <td>Correction: OJ L 134, 2.9.2023, p. 207 (2023/429)</td> </tr> <tr> <td>► C22</td> <td>Correction: OJ L 90/606, 24.10.2023, p. 1 (2023/581)</td> </tr> <tr> <td>► C23</td> <td>Correction: OJ L 90/233, 12.4.2024, p. 1 (2024/73)</td> </tr> <tr> <td>► C24</td> <td>Correction: OJ L 90/463, 1.8.2024, p. 1 (2024/1746)</td> </tr> </tbody> </table>	► M83	Council Regulation (EU) 2023/1089 of 5 June 2023	L 146	1	6.6.2023	► M84	Council Regulation (EU) 2023/1211 of 23 June 2023	L 199	1	30.6.2023	► M85	Council Implementing Regulation (EU) 2023/1216 of 23 June 2023	L 199	1	30.6.2023	► M86	Council Implementing Regulation (EU) 2023/1495 of 20 July 2023	L 183	1	20.7.2023	► M87	Council Implementing Regulation (EU) 2023/1563 of 20 July 2023	L 190	1	20.7.2023	► M88	Council Implementing Regulation (EU) 2023/1785 of 13 September 2023	L 226	3	14.9.2023	► M89	Council Regulation (EU) 2023/2371 of 18 December 2023	L 2873	1	18.12.2023	► M90	Council Implementing Regulation (EU) 2023/2375 of 18 December 2023	L 2875	1	18.12.2023	► M91	Council Implementing Regulation (EU) 2024/196 of 21 December 2023	L 196	1	31.12.2023	► M92	Council Implementing Regulation (EU) 2024/759 of 23 February 2024	L 753	1	23.2.2024	► M93	Council Implementing Regulation (EU) 2024/949 of 12 March 2024	L 949	1	13.3.2024	► M94	Council Implementing Regulation (EU) 2024/1469 of 27 May 2024	L 1469	1	27.5.2024	► M95	Council Regulation (EU) 2024/1738 of 24 June 2024	L 1739	1	24.6.2024	► M96	Council Implementing Regulation (EU) 2024/1746 of 24 June 2024	L 1746	1	24.6.2024	► M97	Council Implementing Regulation (EU) 2024/1842 of 24 June 2024	L 1842	1	26.6.2024	► M98	Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024	L 2465	1	12.9.2024	► M99	Council Implementing Regulation (EU) 2024/2485 of 12 September 2024	L 2485	1	13.9.2024	► C1	Correction: OJ L 66, 11.3.2015, p. 20 (477/2014)	► C2	Correction: OJ L 66, 11.3.2015, p. 21 (810/2014)	► C3	Correction: OJ L 199, 20.7.2015, p. 46 (284/2014)	► C4	Correction: OJ L 276, 20.10.2015, p. 48 (961/2014)	► C5	Correction: OJ L 200, 24.10.2015, p. 38 (2015/1514)	► C6	Correction: OJ L 233, 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90/463, 1.8.2024, p. 1 (2024/1746)
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► M1	Council Implementing Regulation (EU) No 284/2014 of 21 March 2014	L 86	27	23.03.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M2	Council Implementing Regulation (EU) No 493/2014 of 23 April 2014	L 126	48	29.04.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M3	Council Regulation (EU) No 476/2014 of 12 May 2014	L 137	1	12.05.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M5	Council Implementing Regulation (EU) No 377/2014 of 23 May 2014	L 160	7	29.05.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M6	Council Implementing Regulation (EU) No 79/2014 of 11 July 2014	L 200	7	12.07.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M7	Council Regulation (EU) No 723/2014 of 18 July 2014	L 214	2	19.07.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M8	Council Implementing Regulation (EU) No 816/2014 of 25 July 2014	L 221	1	26.07.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M9	Council Regulation (EU) No 811/2014 of 25 July 2014	L 221	11	26.07.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M11	Council Regulation (EU) No 859/2014 of 8 September 2014	L 271	1	12.09.2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M15	Council Implementing Regulation (EU) 2015/240 of 9 February 2015	L 40	7	16.2.2015																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M17	Council Implementing Regulation (EU) 2015/1134 of 15 September 2015	L 239	30	19.09.2015																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M18	Council Implementing Regulation (EU) 2016/933 of 10 March 2016	L 67	1	12.3.2016																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M22	Council Implementing Regulation (EU) 2017/1374 of 25 July 2017	L 194	1	26.7.2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M25	Council Implementing Regulation (EU) 2017/1548 of 14 September 2017	L 237	44	15.9.2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M26	Council Implementing Regulation (EU) 2017/2153 of 20 November 2017	L 304	3	21.11.2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M27	Council Implementing Regulation (EU) 2018/388 of 12 March 2018	L 69	11	13.3.2018																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M28	Council Implementing Regulation (EU) 2018/705 of 14 May 2018	L 110	1	14.5.2018																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M29	Council Implementing Regulation (EU) 2018/1072 of 30 July 2018	L 164	27	31.7.2018																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M33	Council Implementing Regulation (EU) 2019/406 of 14 March 2019	L 73	9	15.3.2019																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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► M38	Council Implementing Regulation (EU) 2020/1267 of 10 September 2020	L 290	1	11.9.2020																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M39	Council Implementing Regulation (EU) 2020/1867 of 1 October 2020	L 318	1	1.10.2020																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M40	Council Implementing Regulation (EU) 2021/446 of 12 March 2021	L 87	19	15.03.2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M41	Council Implementing Regulation (EU) 2021/484 of 11 September 2021	L 321	1	13.9.2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M42	Council Implementing Regulation (EU) 2021/1791 of 11 October 2021	L 359	1	11.10.2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M43	Council Implementing Regulation (EU) 2021/2093 of 11 December 2021	L 446	4	13.12.2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M44	Council Implementing Regulation (EU) 2022/236 of 21 February 2022	L 40	3	21.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M45	Council Regulation (EU) 2022/259 of 23 February 2022	L 42	1	23.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M46	Council Implementing Regulation (EU) 2022/260 of 23 February 2022	L 42	3	23.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M47	Council Implementing Regulation (EU) 2022/261 of 23 February 2022	L 42	15	23.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M48	Council Regulation (EU) 2022/338 of 25 February 2022	L 51	1	25.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M49	Council Implementing Regulation (EU) 2022/332 of 25 February 2022	L 51	1	25.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M50	Council Implementing Regulation (EU) 2022/336 of 25 February 2022	L 58	1	25.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M51	Council Implementing Regulation (EU) 2022/333 of 25 February 2022	L 66	1	23.2.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M52	Council Implementing Regulation (EU) 2022/396 of 9 March 2022	L 60	1	9.3.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M53	Council Implementing Regulation (EU) 2022/408 of 10 March 2022	L 64	2	11.3.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M54	Council Implementing Regulation (EU) 2022/417 of 8 April 2022	L 87	1	15.3.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M55	Council Implementing Regulation (EU) 2022/589 of 6 April 2022	L 110	1	8.4.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M56	Council Implementing Regulation (EU) 2022/591 of 6 April 2022	L 110	3	8.4.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M57	Commission Implementing Regulation (EU) 2022/595 of 11 April 2022	L 114	60	12.4.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M58	Council Regulation (EU) 2022/625 of 11 April 2022	L 116	1	13.4.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M59	Council Implementing Regulation (EU) 2022/618 of 21 April 2022	L 120	1	21.4.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M60	Council Implementing Regulation (EU) 2022/678 of 3 June 2022	L 153	15	3.6.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M61	Council Regulation (EU) 2022/689 of 9 June 2022	L 153	75	3.6.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M62	Council Implementing Regulation (EU) 2022/1276 of 21 July 2022	L 169	133	21.7.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M63	Council Regulation (EU) 2022/1373 of 12 July 2022	L 164	1	21.7.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M64	Council Implementing Regulation (EU) 2022/1274 of 21 July 2022	L 164	5	21.7.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M65	Council Implementing Regulation (EU) 2022/1334 of 4 August 2022	L 204	1	4.8.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M66	Council Implementing Regulation (EU) 2022/1448 of 4 September 2022	L 227	1	1.9.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M67	Council Implementing Regulation (EU) 2022/1529 of 14 September 2022	L 239	1	15.9.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M68	Council Regulation (EU) 2022/1991 of 6 October 2022	L 256	1	76	6.10.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
► M69	Council Implementing Regulation (EU) 2022/1908 of 6 October 2022	L 259	1	79	6.10.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
► M70	Council Implementing Regulation (EU) 2022/1981 of 20 October 2022	L 272	1	20.10.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M71	Council Implementing Regulation (EU) 2022/2229 of 14 November 2022	L 293	1	14.11.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M72	Council Implementing Regulation (EU) 2022/2480 of 12 December 2022	L 316	1	20	12.12.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
► M73	Council Regulation (EU) 2022/2471 of 16 December 2022	L 322	1	16.12.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M74	Council Implementing Regulation (EU) 2022/2478 of 16 December 2022	L 322	1	16.12.2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M75	Council Implementing Regulation (EU) 2023/192 of 30 January 2023	L 26	1	30.1.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M76	Council Implementing Regulation (EU) 2023/213 of 9 February 2023	L 35	1	7.2.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M77	Council Regulation (EU) 2023/426 of 23 February 2023	L 56	1	24.2.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M78	Council Implementing Regulation (EU) 2023/428 of 25 February 2023	L 59	1	27.2.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M79	Council Implementing Regulation (EU) 2023/171 of 13 March 2023	L 75	1	14.3.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M80	Council Implementing Regulation (EU) 2023/755 of 13 April 2023	L 100	1	13.4.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M81	Council Implementing Regulation (EU) 2023/806 of 13 April 2023	L 101	1	14.4.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M82	Council Implementing Regulation (EU) 2023/1048 of 30 May 2023	L 140	1	30.5.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M83	Council Regulation (EU) 2023/1089 of 5 June 2023	L 146	1	6.6.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M84	Council Regulation (EU) 2023/1211 of 23 June 2023	L 199	1	30.6.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M85	Council Implementing Regulation (EU) 2023/1216 of 23 June 2023	L 199	1	30.6.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M86	Council Implementing Regulation (EU) 2023/1495 of 20 July 2023	L 183	1	20.7.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M87	Council Implementing Regulation (EU) 2023/1563 of 20 July 2023	L 190	1	20.7.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M88	Council Implementing Regulation (EU) 2023/1785 of 13 September 2023	L 226	3	14.9.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M89	Council Regulation (EU) 2023/2371 of 18 December 2023	L 2873	1	18.12.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M90	Council Implementing Regulation (EU) 2023/2375 of 18 December 2023	L 2875	1	18.12.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M91	Council Implementing Regulation (EU) 2024/196 of 21 December 2023	L 196	1	31.12.2023																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M92	Council Implementing Regulation (EU) 2024/759 of 23 February 2024	L 753	1	23.2.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M93	Council Implementing Regulation (EU) 2024/949 of 12 March 2024	L 949	1	13.3.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M94	Council Implementing Regulation (EU) 2024/1469 of 27 May 2024	L 1469	1	27.5.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M95	Council Regulation (EU) 2024/1738 of 24 June 2024	L 1739	1	24.6.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M96	Council Implementing Regulation (EU) 2024/1746 of 24 June 2024	L 1746	1	24.6.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M97	Council Implementing Regulation (EU) 2024/1842 of 24 June 2024	L 1842	1	26.6.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M98	Commission Implementing Regulation (EU) 2024/2465 of 10 September 2024	L 2465	1	12.9.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► M99	Council Implementing Regulation (EU) 2024/2485 of 12 September 2024	L 2485	1	13.9.2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
► C1	Correction: OJ L 66, 11.3.2015, p. 20 (477/2014)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C2	Correction: OJ L 66, 11.3.2015, p. 21 (810/2014)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C3	Correction: OJ L 199, 20.7.2015, p. 46 (284/2014)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C4	Correction: OJ L 276, 20.10.2015, p. 48 (961/2014)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C5	Correction: OJ L 200, 24.10.2015, p. 38 (2015/1514)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C6	Correction: OJ L 233, 30.9.2017, p. 39 (2017/1549)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C7	Correction: OJ L 162, 15.6.2018, p. 69 (2018/767)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C8	Correction: OJ L 58, 18.3.2020, p. 45 (2020/395)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C9	Correction: OJ L 67, 2.3.2021, p. 113 (2021/386)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C10	Correction: OJ L 105, 4.4.2022, p. 86 (2022/427)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C11	Correction: OJ L 117, 19.9.2023, p. 117 (2023/396)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C12	Correction: OJ L 132, 6.5.2023, p. 110 (2023/625)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C13	Correction: OJ L 141, 20.5.2022, p. 138 (2022/581)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C14	Correction: OJ L 154, 7.6.2023, p. 78 (2023/396)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C15	Correction: OJ L 204, 4.8.2022, p. 17 (2022/1270)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C16	Correction: OJ L 271, 19.10.2022, p. 94 (2022/460)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C17	Correction: OJ L 16, 8.2.2023, p. 64 (2022/581)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C18	Correction: OJ L 67, 3.3.2023, p. 40 (2023/426)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C19	Correction: OJ L 100, 18.4.2023, p. 99 (2023/426)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C20	Correction: OJ L 142, 1.6.2023, p. 43 (2023/192)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C21	Correction: OJ L 134, 2.9.2023, p. 207 (2023/429)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C22	Correction: OJ L 90/606, 24.10.2023, p. 1 (2023/581)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C23	Correction: OJ L 90/233, 12.4.2024, p. 1 (2024/73)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
► C24	Correction: OJ L 90/463, 1.8.2024, p. 1 (2024/1746)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										

Sanctions and the Irish Notary

- ▶ 1. It shall be prohibited to provide, directly or indirectly, accounting, auditing, including statutory audit, 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. It shall be prohibited to provide, directly or indirectly, architectural and engineering services, **legal advisory services** and IT consultancy services to:
 - (a) the Government of Russia; or
 - (b) legal persons, entities or bodies established in Russia.

Article 5n(2) of Council Regulation (EU) No 833/2014 as amended by Council Regulation (EU) 2022/1904

Recent EU Judgment

CJEU Judgment of 5 September 2024 in Case C-109/23

“Not covered by the prohibition on the provision of legal advisory service :

- ▶ authentication by a notary of a Member State of a contract for the sale of immovable property which is situated in the territory of that Member State and owned by a legal person established in Russia,
- ▶ acts by that notary implementing such an authenticated contract for the purposes of cancelling the charges burdening that property, payment of the purchase monies to the seller and registration of the transfer of ownership in the Land Register,
- ▶ translation services provided by an interpreter during such authentication in order to assist the representative of that legal person who does not have a command of the language of the authentication procedure”

But ...

- ▶ What legal advisory service have you provided?
- ▶ Did you draft the document you have notarized?
- ▶ Did you draft an ancillary document e.g.,
 - ▶ board resolution of company authorizing signatory of a power of attorney;
 - ▶ certificate as to corporate structure or ownership
- ▶ “A notary can carry out all legal functions of any lawyer with the exception of conduct of cases in court”
 - ▶ Red book p.11, para 1.3.12
- ▶ “It shall be prohibited to participate, knowingly and intentionally, in activities the object or effect of which is to circumvent the measures.”
[209/2014 art 9; 169/2014 art 9; 692/2014 art 4; 833/2014 art 12; 2022/263 art 8; 765/2006 art 1m]
- ▶ Difficult to interpret an Irish notarial act as not being in contravention.



Thank You