PEN-CP
Pan-European Network
of Customs Practitioners

Circumventing of export sanctions: current state, issues, opportunities

Special study / PEN-CP Task 2.4 Eye to the future

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Introduction

1.1 Initial situation

The military invasion of the russian federation (RF) into the territory of Ukraine and the war thus unleashed have brought significant changes to the political and economic situation in the world. In this pressing situation, the European Union, the USA and other countries have imposed sanctions against the RF and the Republic of Belarus (RB). The restrictive measures against the RB are in many respects identical to the sanctions already imposed on the RF. Both countries have been actively developing their countermeasures to circumvent the sanctions. Their response to the imposed sanctions has resulted in a legislative basis for the introduction of mechanisms to circumvent and violate the sanctions. In this regard, since mid-2022 quite a large number of analytical materials have appeared in the public domain that address this issue.

1.2 About this study

The overall purpose of the study is to understand the level of effectiveness of the developed sanctions and development of the existing mechanisms and tools for evading sanctions by the russian federation and the Republic of Belarus, as well as the degree of involvement of different countries in this process.

Objectives of the study include identification of mechanisms to circumvent sanctions; defining the groups of goods (and their manufactures) supplied to the russian federation and the Republic of Belarus in circumvention of sanctions; making recommendations to block (prevent) these countries from circumventing sanctions.

Taking into account the fact that the description of sanctions against the RF and the RB has already been published and is publicly available, this study does not consider or investigate them in this analytical report.

This study has been prepared on the basis of open public sources of information. In conducting the study, a system of methods for monitoring public sources, as well as qualitative and quantitative methods of information processing were used. In all cases, the information obtained from Ukrainian sources was verified by other possible international/national sources or was confirmed by photographs with markings during the collection of information (concerning foreign components in the russian federation).

The study time period: June, 1st 2023 – May, 31st 2024, but also covers the period since February 24th 2022 - the beginning of the russian federation full-scale invasion into Ukraine.

Presentation of the study results: May, 13 2024 on Penday Day 2024 (Olena Pavlenko) and July, 11 2024 on thematic Workshop "Innovation for e-Commerce Security and Countering Illicit Transactions" of the Community for European Research and Innovation for Security (CERIS), EC, Brussels, Belgium (Toni Männistö, Olena Pavlenko).

The product of the study: Analytical Report

2. Development of a theoretical framework

2.1 Conceptual development

Many analytical papers, articles and reports (Seiitbek et al. 2023; Kumenov 2024; Drüten et al. 2023; ACSS 2024; Shipman 2024; Peycheva 2023, and others) emphasise that sanctions circumvention has been made possible owing to regional groups of states, primarily such as: Eurasian Economic Union (EAEU[1]), Union of Independent States (CIS[2]), as well as major player-states (China, India), individuals and legal entities. Human rights activists L.N. Seiitbek, M. Savva, N. Rakhimbekov state that the countries of Central Asia: Kazakhstan, Kyrgyzstan, Turkmenistan, Tajikistan, Uzbekistan are often used by the Russian regime to circumvent sanctions and they apply similar schemes (Seiitbek et al. 2023). The actors have different bases for circumventing sanctions: from the absence of export and import duties on goods that move between the CIS countries due to partially free trade within the CIS, to technological advances and innovative trade structures (EAEU international trade agreements with major players such as China, India, and with countries manufacturing key groups of high-tech goods necessary for warfare, such as Iran, the UAE, Singapore, etc.).

In order to identify which groups of goods and services are supplied to the RF and RB in circumvention of sanctions, it is necessary to pay attention to the measures of response to the imposed sanctions developed by these countries, since they initiated the legislative basis for the introduction of mechanisms for circumvention and violation of sanctions.

With regard to the RF, the following measures are at issue, including: in the area of currency regulation (change in the currency of the RF obligation to the russian ruble for certain types of obligations; forced sale of foreign currency; limitation of the withdrawal of foreign currency outside the RF); in the area of regulation of the import/export of goods and raw materials (complete ban on the export/import of certain types of goods and raw materials, restrictions on the export of certain categories of goods; lobbying for the EAEU decision to exempt a certain group of goods imported to the RF from import duties – conditions for re-export to the RF of goods critically important for the russian industry). "*Russian goods are exported to third countries using the EAEU mechanism*" (Seiitbek et al. 2023, 8); in the fuel and energy sector (de facto expropriation by the RF of foreign ownership shares in the fuel and energy sector); in relation to legal entities (prohibitions and restrictions to foreign companies and legal entities); in relation to individuals (changes in the legislative framework of the RF that allow and expand the possibilities for imposing sanctions against individuals). Thus, "*the information about counter-sanctions complements the broad range of the methods of circumventing sanctions by the RF*" (Seiitbek et al. 2023, 10).

The RB has also developed measures to respond to the imposed sanctions, among which, primarily, the following should be noted: an alternative form of business presence in the RB (without its own legal entity) and outsourcing of financial, accounting and tax reporting. Such solutions are offered to foreign companies to optimize their business in the RB by the Representative Office of the German Economy in the Republic of Belarus (AHK 2023), which are nothing more than

[1] The EAEU free trade bloc includes countries such as Armenia, Belarus, Kazakhstan, Kyrgyzstan, and the Russian Federation.

[2] CIS members: Armenia, Azerbaijan, Belarus, Moldova, Kazakhstan, Kyrgyzstan, Russia, Tajikistan, Uzbekistan. Turkmenistan is a member state of the Commonwealth, but not its member. Georgia (since 18.08.2009) and Ukraine (since 2021) have left the CIS.

mechanisms to circumvent sanctions. It confirms that both sanctioned countries and foreign companies that operate in them are looking for detours to operate in the new realities.

A lot of analytical materials are devoted to describing mechanisms and tools for circumventing sanctions and developing recommendations for business (ACSS 2024, EU 2023, EU 2024 a, EU 2024 b, Kumenov 2024, Petty 2023, Rietbroek et al. 2024, Seiitbek et al. 2023, Witt 2023, and other).

2.2 Methodology

The study design is mixed. To solve the study tasks, a **system of methods** was used, specifically: for monitoring public sources (assessment, monitoring, evaluation); "manual" content analysis: quantitative and qualitative, secondary data analysis; instrumental content analysis: qualitative, quantitative; analysis and synthesis. Digital tools used are as follows: Setup Tropes V8.4 – for instrumental content analysis, VEED IO – for converting videos to text files.

This study has been prepared on the basis of **open public sources of information**, such as: news agencies, trade statistics, customs data aggregators such as ImportGenius; analytical reports, in particular by the human rights group Freedom for Eurasia; websites of ministries and agencies of stakeholder countries; information from thematic (sanction) groups, in particular Yermak-McFaul Group, National Agency of Corruption Prevention / Ukraine; social, including professional networks, such as LinkedIn, etc., and their content, in particular the Association of certified sanctions specialists (ACSS); articles / appearances in the media, such as Bloomberg, CNN, Customs Compliance & Risk Management (CCRM) Journal, Der Spiegel, News, NV.ua, Politico, Reuters, The New Voice of Ukraine, Ukrainian official media BLYSKAVKA, Wall Street Journal, Yle, and much more; videos on YouTube, etc. In all cases, the information obtained from Ukrainian sources was verified by other possible international/national sources or was confirmed by photographs with markings during the collection of information (concerning foreign components in the russian weapons).

In the "manual" mode the author's indicators were used; while in the instrumental content analysis, so-called ′hints′ were received, such as reference fields, relationships, scenarios etc. This is like a ′hint′ of new indicators and fields of "predictive" studies, it allows ′fitting′ their content into a social context.

2.3 Circumventing sanctions: actors, mechanisms, groups of goods

The findings of the study have been summarized, resulting in a rough list of goods, supplier countries, transit countries, and mechanisms and tools (schemes) for circumventing sanctions.

The groups of goods supplied to the russian federation in circumvention of sanctions and countries, involved in circumvention of sanctions

- *from People's Republic of China via Finland:* thermal imaging camera & their components (gas turbine engines etc.), night vision scopes, armament, their components (sleeves), ammunition, primarily for small arms, attack drones, drone parts/ components for drones (Chinese drone Mugin-5), microchips, equipment, inkl. assault rifles, the CQ-A rifles, modeled off of the M16, navigation equipment, satellite imagery, body armors, shoes for the military, vehicle components, raw materials, spare parts for Swedish trucks Volvo and Scania (Ukrinform 2023; Yle 2023c);

- *from/via Armenia*: "dual-use" equipment, electronics, their components, telecommunications goods (Ukrinform 2023; Yle 2023c);
- *from U.S.*: (*to & via Iran to Russia; via third countries Armenia, Kazakhstan, Kyrgyz Republic, Cyprus, the United Arab Emirates)*: dual-use microelectronics = sensitive technology: military-grade equipment (Ukrinform 2023; Yle 2023c); used foreign bank accounts to funnel money from the Russian customers to KanRus Trading in the US (Petty 2024);
- *from Finland*: 3500 drones, tugboats, used Scania and Volvo trucks, spare parts for trucks Scania and Volvo (Ukrinform 2023; Yle 2023c); "*sensors, diesel engines, fuel pumps and transmission equipment*"…; "*equipment for military research, product development and intelligence*"…: "*signal analysis equipment, frequency synthesizer, printed circuit board parts, optical devices and volt meters*" (Yle 2024a); drones and weapons technology (via Kazakhstan, Armenia, Georgia, the United Arab Emirates) (Drüten et al. 2023); According to the Yle news service (Finland), "*After the war, a Finnish company exported parts for trucks worth millions of euros to Russia*." Yle claims: "*Finnish company HD-Parts can be the largest supplier of spare parts for trucks in the Western world*" (Yle 2023b);
- *from Taiwan via Finland***:** spare parts for trucks Scania and Volvo (Ukrinform 2023; Yle 2023c);
- *from Uzbekistan*: microcircuits 286ЕП3 and 286ЕП4 for 3М-14 type cruise missile of the Kalibr missile complex (NACP 2024a);
- *from Hong Kong via Finland***:** spare parts for trucks Scania and Volvo (Ukrinform 2023; Yle 2023c);
- *from North Korea (the Democratic People's Republic of Korea (D.P.R.K.)***:** rockets made by North Korea (Офіс Генпрокурора 2024);
- *from Japan, Germany, Taiwan, the Republic of Korea, Great Britain, Switzerland, France, Italy, Canada, Netherlands, Sweden, Hong Kong, Ireland, Belarus, Spain, Philippines, Thailand, Iran, Uzbekistan, Turkey, Belgium, Poland, Austria, Denmark, Lithuania, Estonia, Hungary, and Slovakia*; "dual-use" microelectronics and equipment, …" (NACP 2024a); "*chips for missiles, cartridges; body armor; engines for warships; shoes for the Russian military*." (Свірневська 2023);
- *from Germany*: helical springs for diesel engines for warships (Heinrich Eibach GmbH), machines for "Stan" rockets, technological equipment for foundry production (the company Vansped Logistics, on behalf of the market giant Reißaus & Baumberg Maschinenbau GmbH); high-quality German equipment for the company "Donobuv" for the production of military footwear, shoe glue (Jakob KECK Chemie GmbH), leather (Salamander SPS GmbH & Co. KG), and solvents (Jakob KECK Chemie GmbH) (Свірневська 2023);
- *from Italy*: soles for making shoes for the military (from companies Suolificio Morrovallese, Tacchificio Campliglionese), plastic pads for military shoes (Formificio Milanese Team), rivets for military shoes (Hawai Italia та Sammi Export), insoles for military shoes (Cunial Components) 1.3 tons of leather for military shoes (Conceria Cervinia), cutters for body armor *(*Minelli Carmello*)* (Свірневська 2023);
- *from France:* switches that are used in microcircuits of on-board missile control systems (company Radiall S.A.), technical products for the Russian arms company "Kurganpribor[3]" (company Marchante) (Свірневська 2023);
- *from Switzerland:* electronic equipment for the Russian defense contractor "Modul" (E-tec Interconnect AG) (Свірневська 2023);

[3] "Kurganpribor"/russia is responsible for the production of land and sea artillery, multiple-launch missile systems (MSMS), anti-aircraft missile systems, etc.

- *from Estonia:* fiber optic harnesses, industrial glue, etc (Marker Nordic Ou) (Свірневська 2023);
- *from Ukraine via Estonia*: tactical medicine products: tourniquets (Company "Kyivguma");
- *from Austria*: safety valves for diesel engines for warships (HOERBIGER Wien GmbH) (Свірневська 2023);
- *from Poland*: parts of D49 type engines for warships (Piston Ring Manufacturer Prima) (Свірневська 2023);
- *from Hungary*: capacity for gas (Aluminiumarugyar Zrt) (Свірневська 2023);
- *from Russia via India to United States, EU, Canada, Australia: oil (fossil fuel energy)* (Sharma 2024);
- *from Russia via UAE to United States, United Kingdom, Japan, EU: oil (fossil fuel energy)* (Sharma 2024);
- *from Russia via Turkey to United States, EU:* oil (fossil fuel energy) (Sharma 2024);
- *from Russia via Singapore to United States, United Kingdom, EU, Japan, Australia:* oil (fossil fuel energy) (Sharma 2024);
- *from Bulgria via Turkey, the United Arab Emirates, Kazakhstan and others:* automotive parts (Peycheva 2023);
- *from (Manufacturer & country: not specified):* Airspeed sensor for UAV Shahed-136 (Geran-2, 157 components) (Appendix 1 – see here).

The following incomplete **list of transit countries** was identified: Finland, Armenia, Iran, Kazakhstan, Kyrgyz Republic, Cyprus, the United Arab Emirates, Georgia, India, Turkey, Singapore, Belarus, Kyrgyzstan, Tajikistan, Uzbekistan, Estonia.

2.4 Mechanisms and tools (schemes) for circumventing sanctions

The first finding based on the studies of other authors (ACSS 2024, EU 2023, EU 2024 a, EU 2024 b, Kumenov 2024, Petty 2023, Rietbroek et al. 2024, Seiitbek et al. 2023, Witt 2023, and other) and content analysis has revealed and summarised such mechanisms and tools (schemes) for circumventing sanctions as:

1) regional groups of states like 1.1 the CIS and its instruments (absence of export and import duties on goods moving between the CIS countries due to partially free trade within the CIS); 1.2. the EAEU and its instruments – international trade agreements with strategically important / major player-countries;

2) relocation (shifting) of business from the RF to EAEU or CIS countries;

3) alternative form of business presence in the RB or RF (without its own legal entity);

4) outsourcing of financial, book-keeping and tax accounting;

5) legalisation of parallel import in the RF:

"*In essence, it's legalized smuggling and legislatively enshrined violation of intellectual property rights for brands such as Bentley, Apple, Siemens, Dyson, as well as categories of goods such as mineral fuel, oil, inorganic chemicals, pharmaceutical products, railway locomotives, boats, and more*." (Seiitbek et al. 2023, 13);

6) creation of a wide network of international companies through which financing of procurement is organised, including from the RF (Ukrinform 2023);

7) shadow customs mechanisms ("direct re-export, indirect re-export, fictitious re-export, import through third countries") (Шевченко 2022). For example:

«*The UAE has agreed to limit the re-export of components that can be used for military purposes from the EU to Russia*» (Bloomberg 21-22.11.2023).

So, the re-export did exist.
8) irregularities over tax payments (Kumenov 2024).

The Association of Certified Sanctions Specialists (ACSS[4]) has also examined the mechanisms and tools for circumventing sanctions and outlined 10 red flags of sanctions circumvention (ACSS 2024). ACSS recommends that companies use the ACSS Anti-Circumvention Resources Hub to find mechanisms and tools to monitor (primarily internally) the possibility of sanctions evasion in 'a global interconnected economic world' (ACSS 2024, Petty 2023).

2.5 Analysis of secondary data: foreign components of weapons

There was conducted the analysis of secondary data to process the public materials "Foreign Components of Weapons" on the War (NACP 2024a) from the Sanctions portal of the National Security and Defense Council of Ukraine (the NSDC) and the National Agency on Corruption Prevention/Ukraine (NACP) (NACP 2024b, NACP 2024c), so quantitative content analysis became the priority method. The portal was created as part of the implementation of the sanctions plan against Russia (Individual Sanctions Roadmap) of the Yermak-McFaul Sanctions Group.

The analysis of secondary data turned out to be an effective method, since secondary data made it possible to obtain answers to the questions of this study at the level of analysis.

The methods of secondary data analysis and quantitative content analysis allowed determining which manufacturers, from which countries supply to the RF as well as what goods and for what types of weapons (Appendix 2 – see here). The information is presented clearly on 26 countries supply dual-use goods to RF, which RF uses as components of weapons or equipment parts. Among them are 134 American, 47 Chinese, 31 Japanese, 27 German, and 25 Taiwanese manufacturers (see Fig. 1**).**

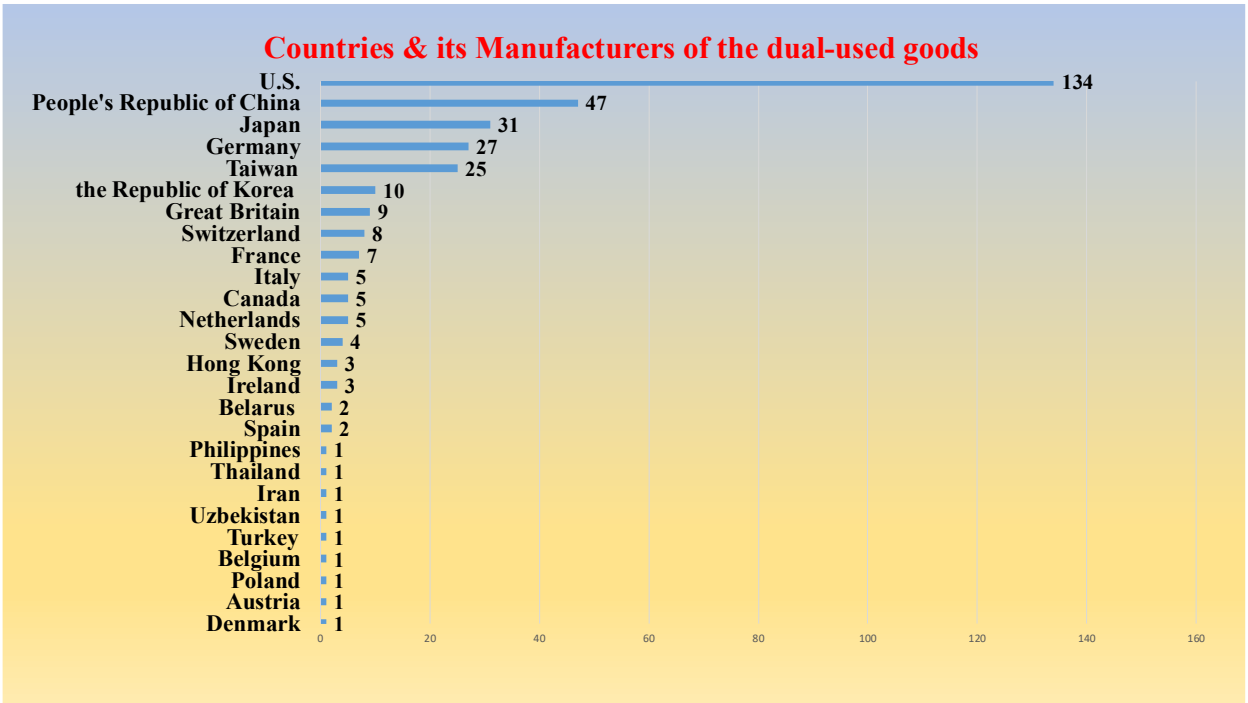

Figure 1 Countries and its Manufacturers of the dual-used goods

[4] Association of certified sanctions specialists (ACSS): https://sanctionsassociation.org/

In the secondary data study, there were also identified manufacturers from European countries, not just the EU (Fig. 2).

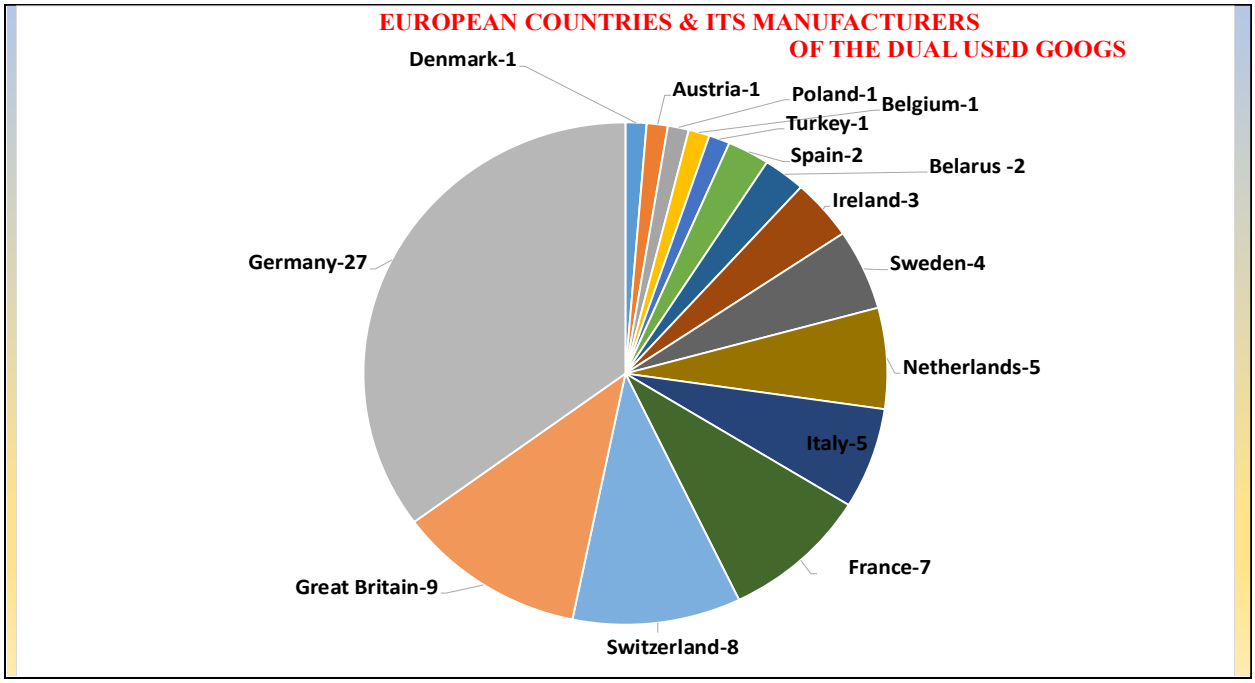

Figure 2 European countries and its Manufacturers of the dual-used goods

There was identified and compiled a list of manufacturers from Germany and the quantity of dual-use goods they supply (Fig. 3). 27 German manufacturers produce 68 dual-use goods for 20 types of weapons/equipment. But for each manufacturer, this is from 1 to 17 types of goods. For example, just one component of the manufacturer *Jurid* is included in three types of weapons or technical means that the RF has used in the war on the territory of Ukraine. The manufacturer *Infineon Technologies AG* supplies 17 components for 9 types of weapons.

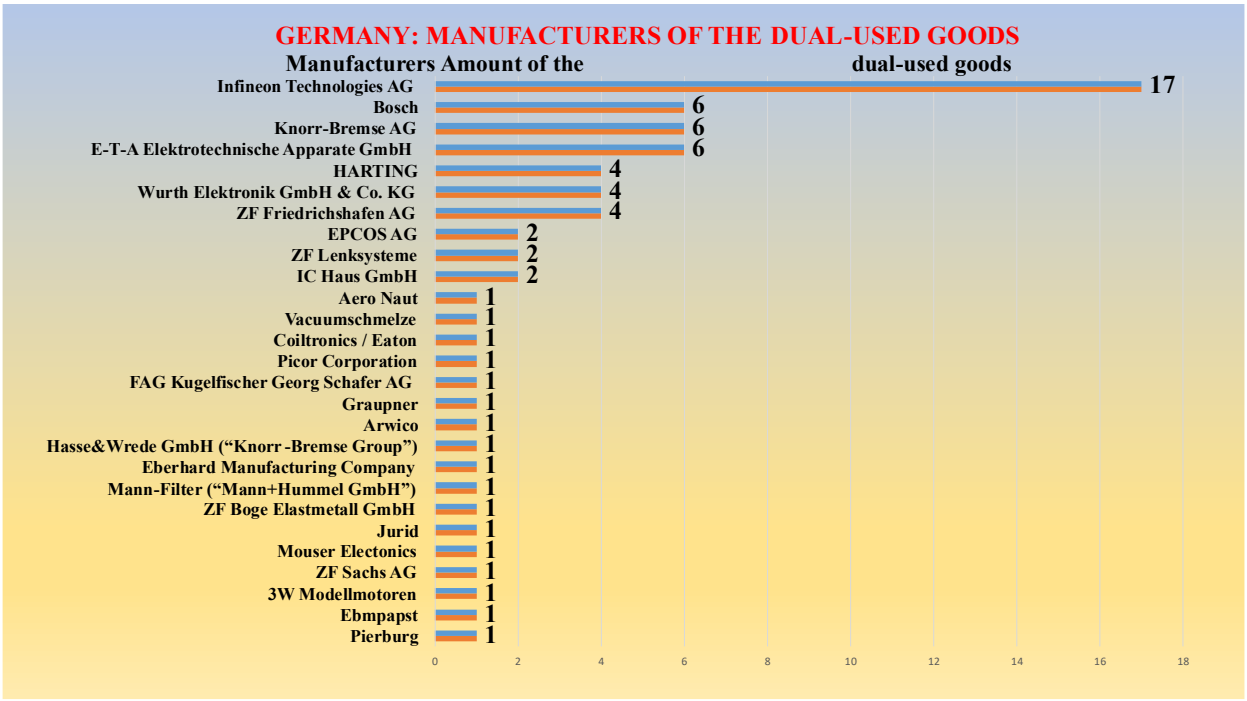

Figure 3 Germany: Manufacturers of the dual-used goods

During the analysis of secondary data, the number of Japanese and Chinese manufacturers of the dual-used goods and a list of weapons for which these components (the dual-used goods) are supplied were identified (Fig. 4, Fig. 5).

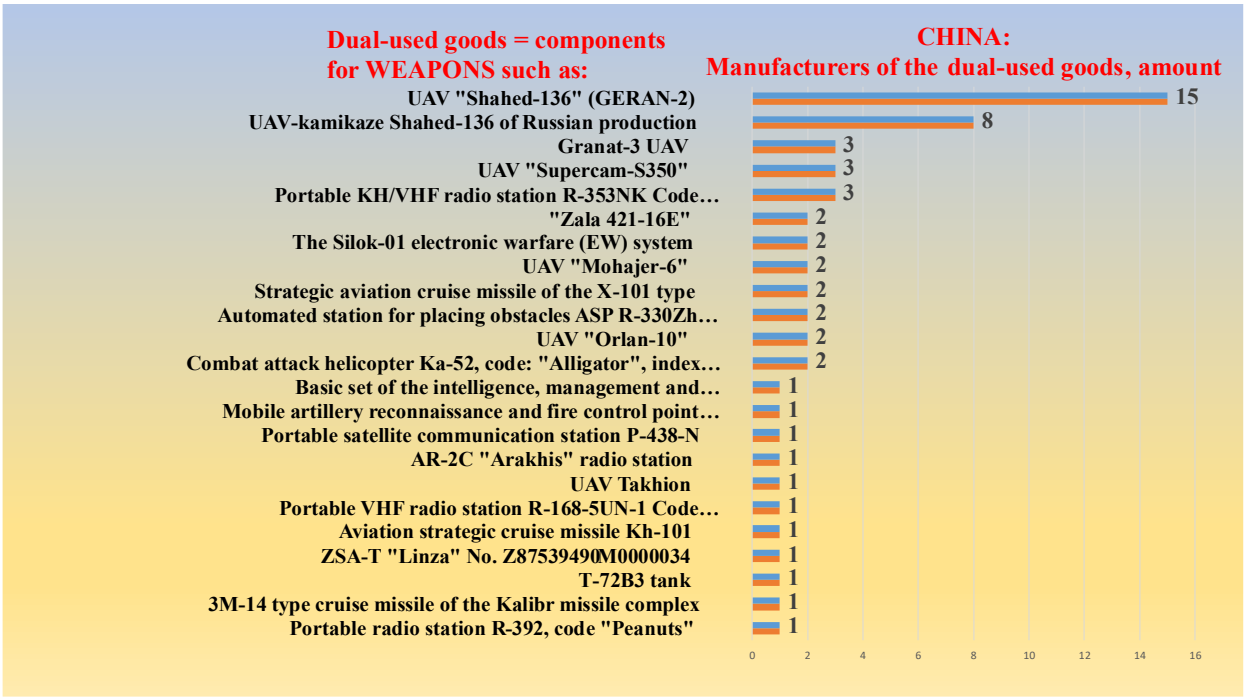

Figure 4 Japan: Manufacturers of the dual-used goods

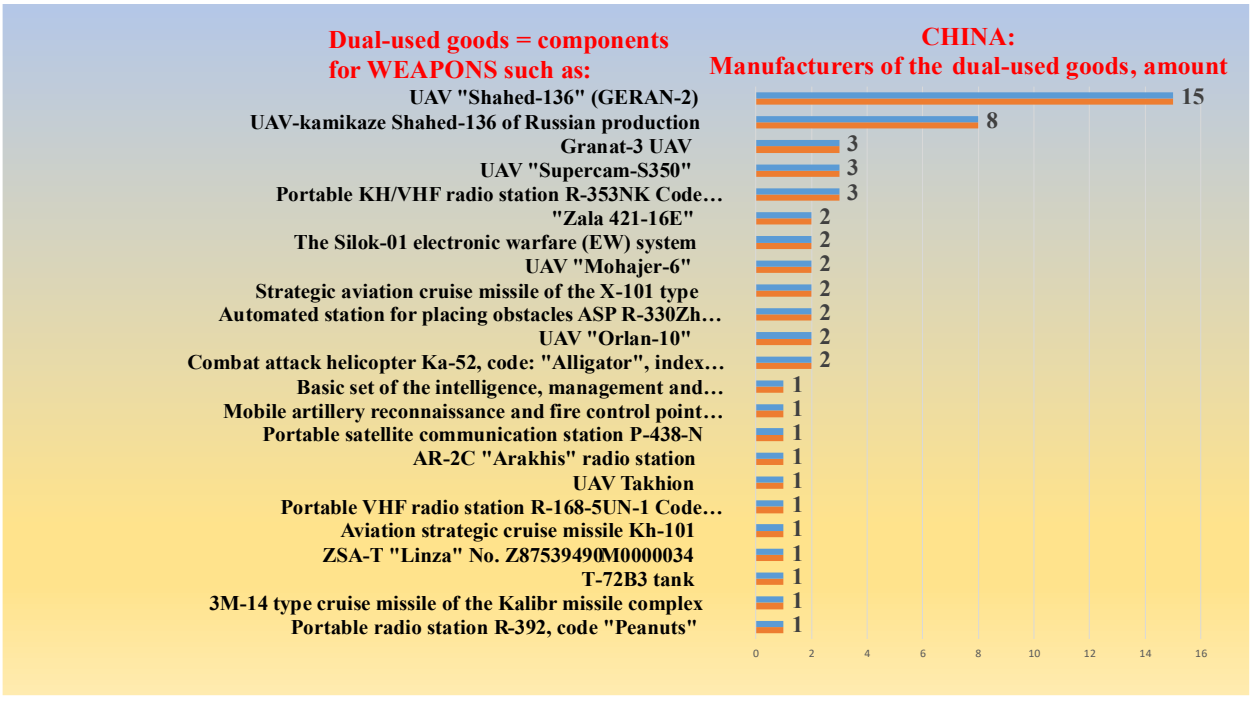

Figure 5 China: Manufacturers of the dual-used goods

The abovementioned explains the fact that China's bilateral trade with the RF reached a record high of $240 billion in 2023. According to the General Customs Administration of China, "*Chinese*

exports to the RF reached $111 billion in 2023, jumping by 46.9% compared to the previous year." (БЛИСКАВКА 2024a).

134 U.S.-Manufacturers delivered components of weapons to the russian fin violation or circumvention of sanctions. Just one American manufacturer, *Analog Devices*, supplies components for 38 types of weapons that were used by the RF in Ukraine, such as: 24 weapon components for Kinzhal, 16 for Kalibr missile complex, 15 for Mohajer-6, etc. (see Fig. 6).

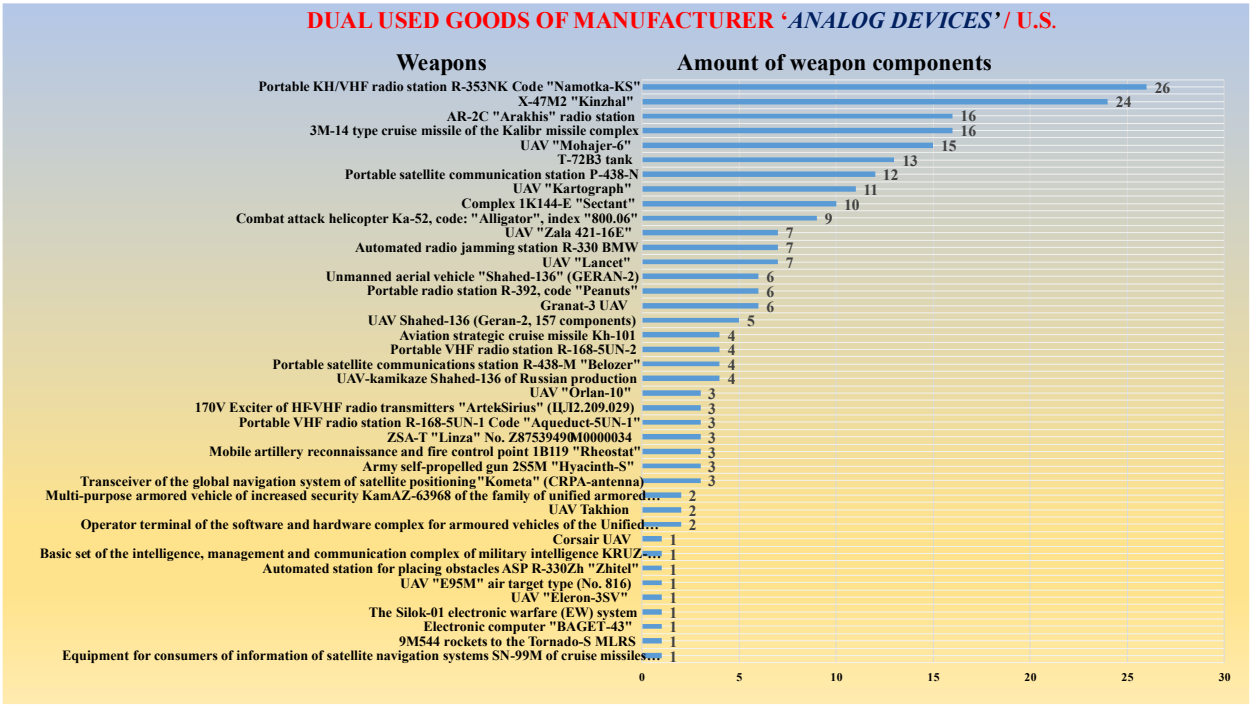

Figure 6 Dual-used goods of Manufacturer 'Analog Devices'/U.S.

This information was confirmed by the US-Senator Richard Blumenthal, Katharine Wilson (Wilson 2024). Some, including Ukrainian experts ('Flash' 2023), highlight that the RF had been accumulating some weapon components even before the outbreak of war in Ukraine (Wilson 2024, Seiitbek et al. 2023).

It is necessary to point out that despite all the difficulties of combating the circumvention of international sanctions, the Ukrainian government recognises their importance and effectiveness (БЛИСКАВКА 2024b, RBC-Ukraine 2023). Therefore, the most effective approach now is to create country-by-country lists of goods used by the RF for military purposes on the territory of Ukraine (which is confirmed by photographs of fragments of these weapons), and to provide these lists to Customs administrations as a tool for reducing Customs risks, and, consequently, sanctions circumvention.

3 Conclusions & Suggestions

3.1 Conclusions

The study has confirmed the global interdependence of countries and their economies, which is a serious threat in case of wars for the whole humanity, as sanctions against some "hit" others. This in turn poses many economic and political challenges (both at global, regional and country levels). For these challenges, any compromise solution is a half-measure.

On the basis of quantitative and qualitative analyses, it has been proved that at least 16 transit countries and 38 manufacturing countries and 352 manufacturers are involved in deliveries to the russian federation for military purposes (from weapons, spare parts, fuel, uniforms to other goods) in circumvention of sanctions. Only our research confirmed that in total, the weapons used by the RF in its war with Ukraine contain non-russian components from at least 28 countries around the world. More detailed information can be found in the Appendices 1 and 2.

The specified analytical information can be used by Customs administrations to provide risk-based Customs control of the movement of dual-use goods and weapon components across Customs borders.

3.2 Suggestions

This study expertise does not include policy-making, but it can clearly demonstrate dry and often frightening analytical statistics. The study could be considered as effective if its results became the basis for policy decisions and could influence public opinion. In the study, the author's recommendations have been developed as well as generalised existing ones from other researchers (ACSS 2023; EU 2023, Rietbroek 2024, Seiitbek 2023, Witt 2023, Shevchenko (Шевченко) 2022).

At the international and country level:

– provide customs administrations with country-by-country lists of dual-use goods and their manufacturers to monitor the cross-border movement of dual-use goods across the customs borders of the EU and third countries using automated systems for the export/import of goods such as the Automated Export System (AES) / Import Control System (ICS2), as well as the use of tools such as TARIC (Integrated Tariff of the European Community) to identify the nature of goods and the application of trade policies to them;

– recommend implementing the relevant data in the EU customs risk management system (Customs Risk Management System – CRMS2), as well as in similar systems of other countries that support the sanctions against the aggressor country and restrictions of the dual-use goods supply. This will ensure the prompt exchange of information between customs authorities about potential risks, including the use of the Risk Information Form (RIF), as to specific goods and subjects of foreign trade;

– recommend analysing the existing measures aimed at strengthening automated control over the movement of dual-use goods and weapon components as well as ensuring compliance with the sanctions and the application of coordinated trade policy measures in relation to certain countries (such as the RF, the RB, Iran, etc.) concerning the supply of a certain range of goods (dual-use goods);

– recommend expanding/strengthening the EU Monitoring Group to timely detect schemes/tools/mechanisms for sanction evasion, including new ones, and to develop response tools;

– recommend intensifying the exchange of up-to-date information among global/regional/country-level monitoring groups, coordinating the information exchange system;

– recommend conducting enhanced due diligence (Rietbroek, S., Witt, A., 2024)

– recommend that companies should use the resources of aggregators and organisations that provide access to information on export-import operations of countries (in particular, Apirasol[5], Datasur[6]).

[5] https://www.apirasol.com/shipment-records-countries.html

[6] https://www/datasur.com/en/

At the company level:

– "implementation in the organizations of the Risk Mitigation Strategies against sanctions evasion" (Rietbroek 2024);

– "implementation of robust internal control" (Witt 2023);

– "tailor the screening of the firms to its business activities" (Rietbroek 2024).

It seems reasonable and relevant to focus further research on the following aspects:

– conducting thematic mini-studies in line with the tasks of the EU Monitoring Group and in coordination with it;

– researching migration processes in Ukraine (external migration), their state, challenges, and prospects for Ukraine and key global actors in terms of post-war labor market and implementation of international programs to support Ukraine's recovery after the war;

– monitoring public sources of russian propaganda: tools, methods, topics, objectives.

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