

**Federal Cabinet Resolution No. 20 of 2019 on**

**Terrorism Lists Regulation and Implementation of UN Security Council Resolutions on the  
Suppression and Combating of Terrorism, Terrorist Financing and Proliferation of Weapons of  
Mass Destruction, and Related Resolutions**

**Council of Ministers,**

- Having considered the Constitution, and
- The Federal Law No. (1) of 1972 on the jurisdictions of ministries and powers of Ministers and its amendments, and
- The Federal Law No. (17) of 2006 on the establishment of the Supreme Council for National Security, and
- The Federal Law No. (13) of 2007 on Goods subjected to Import and Export Control and its amendments, and
- The Federal Law No. (7) of 2014 on Combating Terrorism Offences, and
- The Federal Decree-law No. (20) of 2018 on Anti-Money Laundering and Combating the Financing of Terrorism and Illegal Organizations, and
- The Cabinet Resolution No. (4) of 2002 on the establishment of the National Committee for the implementation of UN Security Council Resolution No. 1373, and
- The Cabinet Resolution No. (35) of 2014 concerning the Terrorist Watch List System, and
- The Cabinet Resolution No. (2) of 2015 concerning the mechanism of grievance against decisions of inclusion in terrorism lists, and
- The Cabinet Decision No. (14/9/234) of 2015 On the commissioning of the executive office of the Committee for Goods and Material subjected to Import and Export to implement Security Council resolutions, and
- Based on the proposal of the Minister of Foreign Affairs and International Cooperation and the approval of the Council of Ministers,

**It has been decided that:**

For implementing the provisions of this Resolution, the following words and expressions shall have, unless the context otherwise requires, the meanings respectively assigned thereto:

<b>Ministry:</b>	The Ministry of Foreign Affairs and International Cooperation
<b>Competent Court:</b>	The Court specialized in State Security Crimes.
<b>Council:</b>	The Supreme Council for National Security.
<b>Office:</b>	The Executive Office of the Committee for Goods and Materials Subjected to Import and Export Control.
<b>Supervisory Authority:</b>	Federal and domestic authorities entrusted by legislations to supervise Financial Institutions (FIs), designated non-financial Businesses and professions (DNFBPs) and Non Profitable Societies (NPSs); or the competent authority to permit practicing a business or a profession, unless otherwise determined by legislations.
<b>Sanctions Committee:</b>	Security Council's committee established pursuant to resolutions No. 1988(2011), 1267 (1999), 1989(2011), 2253(2015), 1718(2006) and any other related resolutions.
<b>Focal Point( Coordination Centre):</b>	A center established within the Secretariat General under Security Council's Resolution 1730 (2006), specialized in receiving a petition for persons and entities who are in State or holders of State nationality, and who are included in the relevant list, when they wish to remove their names from such list.
<b>Relevant United Nations Resolutions:</b>	United Nations Resolutions 1988 (2011), 1267 (1999); 1989 (2011); 2253 (2015) and other resolutions related to ISIS (Islamic States of Iraq and the Levant "Daesh"); or Al Qaeda and all other persons and entities affiliated thereto. This is in addition to all current and future UN Resolutions related to Targeted Financial Sanctions concerning Terrorists Financing & Proliferation of Weapons of Mass Destruction and relevant financing.
<b>Activities or acts of ISIS and Al Qaeda</b>	Each person or organization that practices any of the following activities:

1. Participate in financing the activities or acts carried out by ISIS or al-Qaeda or any group linked to, dissented or ramified from either of them whatever the source of these funds are. This also includes planning, facilitating, preparing for, committing, taking part or participating in any of such acts or activities with, or on behalf of either of them or in support of any of them.
2. Supply, sell or transfer of weapons and related equipment to ISIS, Al-Qaida or any group associated with, dissented or ramified from either of them.
3. Recruiting for ISIS, Al-Qaida or any group associated with dissented or ramified from either of them.
4. Provide any other forms of support for activities or acts performed by ISIS, Al-Qaida or any group associated with dissented or ramified from either of them, whatever the source of such support is.

**Inclusion (Designation)**

Identification of person or organization subject to sanctions established by relevant Security Council resolutions, with the application of relevant sanctions to such person or organization and indicating the reasons for the same.

**Local (Domestic) List:**

The List issued as per a decision from the Cabinet in accordance with the provisions of Article (3) of the present Resolution.

**Sanctions List:**

A list that contains names of individuals and organizations subject to sanctions prescribed in accordance with the Sanctions Committee affiliated to the Security Council and the related information to such individuals and entities and the grounds of listing therein.



**Explanatory Summary:**

The declared part of the reasons statement to include a person or entity by the Sanctions Committee on the sanctions list attached to the inclusion decision.

**Funds:**

Assets of any form, corporeal or incorporeal, tangible or intangible, movable or immovable, electronic, digital, or encrypted; including national and foreign currency, documents or bonds of any form, including electronic or digital form that prove the ownership of such assets or any related equities. This is in addition to economic resources, which are deemed assets of any type whatsoever, including natural resources and bank credits, cheques, pay orders, shares, securities, debentures and bills, and letters of credit. in addition to any other benefits, profits or incomes received or generated from such assets and that can be used to obtain any finance, goods, or services ( including internet posting services or any other related services), if exploited to support terrorism and weapon proliferation and financing.

**Freezing:**

To prohibit the transfer, movement, exchange or disposal of funds in any way by virtue of an order of a competent authority, including the following:

1. All funds owned or controlled by the Designated, but not limited to the funds that be confined or used in an act, plot, threat or agreement relating to terrorism, terrorism financing, or Proliferation of armaments and its financing.
2. Funds that are wholly or jointly owned or controlled, directly or indirectly, by the Designated;
3. Funds earned, derived or generated from funds owned or controlled directly or indirectly by a listed individual (designated) or entity.

4. Funds for persons or entities acting on behalf of the designated or acting under its direction.

**Without delay:**

Taking actions including the freezing of funds within hours from the issuance of a listing decision by Sanctions Committee and the Council of Ministers, as the case may be, for preventing the disposal of funds including smuggling and dissipation thereof.

### **Functions of the Supreme Council for National Security**

#### **Article (2)**

1. The Council, for the purposes of implementing the provisions of the Cabinet Resolution No. (20) of 2019, shall have the following functions:

a. Prepare a Local List or more, proposing therein the Designation of Persons and terrorist organizations that pose threat on the State, or based on request made from another state, once the Council has become satisfied with the grounds of Designation thereof, taking into consideration the criteria of classification, as stipulated for in the UN Council Resolution No. 1373 (2001), or those the State being internationally committed to Designate them thereinto.

b. Raise a proposal of Designating persons or terrorist organizations listed in the Local Lists to another state for the purpose of having it designate them thereinto, provided to attach with the proposal all the information related to their identities accurately as well as the information that confirm they meet the criteria of classification as stipulated for in the UN Council Resolution No. 1373 (2001).

c. Report the Designation proposal of persons or Entities to the Sanctions List.

d. Raise a request for De-listing Persons or Entities from the lists issued in accordance with the Security Council Resolutions to the Sanctions List hence those designations are sought not meeting the criteria of designation or no longer is. Taking into consideration the procedures and criteria as stipulated for in resolutions 1267 (1999) and 1989 (2011) or resolution 1988 (2011).

2. The Council shall practice its functions outlined in Clauses A, B and C of Article 1, in accordance with the rules and procedures contained in the relevant UN Resolutions once the reasonable facts and grounds are solid, regardless a criminal case is established or not.



## **Designation in local terrorism lists**

### **Article (3)**

1. Taking into account Paragraph (2) of Clause(1) of Article (2) in this Resolution, the Council of Ministers shall have the right to include in the lists of terrorist persons; as deemed to be terrorist; any person who belongs to a terrorist organization, or who has committed, financed, participated in or caused the commission of a terrorist crime. This is besides any person who plans, or seeks to commit a criminal offence, or who promotes or instigates its commission, based on the information available to competent authorities in each case separately.
2. Taking into account what is contained in Clause (1) of this Article, the Council of Ministers shall have the right to include in lists of terrorism; as deemed to be a terrorist organization; each group of two or more, whether obtained legal personality as per the law, or de facto existed, committed a terrorist offense, directly participated, caused to be committed, threatened to commit, aims, plans or seeks to commit, promoted or incited to commit such offense, whatever the name, the form, or the place that group was established, practiced its activities, and whatever the nationalities of its members or wherever they exist, shall be considered a terrorist Entity.
3. Decisions of the Council of Ministers to include, de-list, re-designate terrorist persons and organizations in the local lists, shall be based on the proposal of the Minister of Presidential Affairs and the proposal of the Council after coordination with the Ministry of Justice.

## **De-listing from and Re-designating in local terrorist lists**

### **Article (4)**

1. In accordance with Article 3 from the Cabinet Resolution No. 20 of 2019 each previously designated to the Local List shall be de-listed therefrom hence the grounds of designation have perished.
2. The de-listing shall be in accordance with the following procedures:
  - a. The Council shall conduct a regular check-up on the Local Lists in coordination with the Ministry of Justice, and it shall have the right to request clarifications or documents that it deems fit for the purposes of revision, provided the revision does not exceed one year.
  - b. The Council shall refer its conclusions concerning the delisting from the Local Lists, to the Ministry of Presidential Affairs in the cases where the Council deems no grounds that require designation.
  - c. The Ministry of Presidential Affairs, in accordance with its mechanisms of presentation, shall present the proposal of delisting along with its opinion in the subject matter to the Cabinet to pronounce its decision.

3. Any person or terrorist organization previously removed from the local terrorist lists shall be re-listed if the reasons are available to include the same in accordance with the provisions of inclusion contained in this decision.

#### **Entering into Force and Dissemination of listing decisions on domestic terrorism lists**

##### **Article (5)**

- 1- The decisions of designation in and de-listing from local terrorist lists as well as the re-listing in such lists shall enter into force from the date of their issuance or from the date set by the Council of Ministers, and such decisions shall be published in the Official Gazette.
- 2- The decisions of designation in and de-listing from local terrorist lists as well as the re-listing in such lists shall be published in the audio-visual and print media both in Arabic and in English, in accordance with the regulations established by the Council.

#### **Grievance/plea to the decisions of Designation in the Terrorism Local Lists**

##### **Article (6)**

The mechanism of submitting grievance/plea to the decisions of designation in Terrorism Local List shall be as follow:

1. Whomever designated in the Local List shall submit grievance/plea request to the Ministry of Justice, as per the mechanism of the Ministry, attached therewith all documents supporting the grievance/plea.
2. The applicant shall submit its grievance/plea in writing, attaching therewith all supporting documents, provided the grievance/plea to the decision to be within sixty days of be it published.
3. The Ministry of Justice shall refer the request to the Council for study and formulate its conclusions; the Council shall have the right to request any further clarifications or documents that it deems fit throughout the Ministry of Justice.
4. The Council shall refer its conclusions regarding the grievance/plea to the Ministry of Presidential Affairs.
5. The Ministry of Presidential Affairs shall present the grievance/plea on the Cabinet in accordance with the Council's mechanisms, attaching therewith the Council's opinion in the subject matter.



6. The Ministry of Justice shall inform the applicant with the decision of the Cabinet regarding the grievance/plea submitted.

7. If the grievance/plea request is rejected or remained unanswered within sixty days from the date of submission, the applicant then shall have the right to challenge the decision of designation before the Competent Court within sixty days from the date knowing about the rejection or be it unanswered.

8. The Court's verdict shall be final in the grievance/plea and shall be incontestable. Therefore, if the grievance/plea is rejected, then the applicant shall not be allowed to submit new grievance/plea unless after each six months as of the date of rejecting the challenge.

9. The challenge on the designation or re-listing decision shall not be accepted before having to submit a grievance/plea and be it rejected or unanswered as prescribed in this Article.

### **Permitting the use of frozen funds pursuant to Local Lists Decisions**

#### **Article (7)**

1. The Ministry of Justice, after coordinating with the Council, shall approve the request for permitting the use of parts of the frozen funds pursuant to the Local Lists decision for any of the following:

- a) To pay necessary expenses for the listed individual whose funds are frozen, i.e. amounts paid for food, rent, mortgage, medicine, medical care, insurance premium, education, legal fees and general public expenses.
- b) To pay for professional fees and expenditures concerning those related to legal service fees within reasonable limits, or services fees related to maintaining and management of frozen funds.

2. Requests, by the Designated for the purpose of approving any of the provided for in the paragraphs of Clause (1), or any of their representatives, shall be submitted to the Ministry of Justice, attaching all supporting documents with the application.

3. The Ministry of Justice, in coordination with the Council, shall study the applications/requests stipulated in Clause (1), its grounds and the amounts of money required; the Ministry of Justice shall also have the right to reduce the amounts required or reject it based on justified grounds.

4. The Ministry of Justice shall inform the designated or its representative, with the approval or the rejection on the application.

5. If the application was rejected or was not answered within thirty days as of the date be it submitted, the applicant then, shall challenge the rejection decision before the Competent Court within thirty days as of the date knowing about the rejection, or after exceeding the answering date.



6. The challenge on the rejection decision shall not be accepted before the submitted grievance/plea is rejected or exceeded the answer date, as prescribed above.

### **Proposing designation in Sanctions Committee**

#### **Article (8)**

The Council, through the Ministry, shall address the Sanctions Committee to propose the inclusion of a person who has been found to have participated in any means the financing or supporting of the activities of ISIL or Al-Qaida and other associates. The Council shall also provide the Sanctions Committee with a statement of the reasons for inclusion in accordance with the consolidated form in order to include names in the list for this purpose, and to ensure that the following data are met:

1. **For Persons:** name of person or pseudonym, surname or nicknames, date and place of birth, gender, alias, title or profession, country of residence, ID and passport number, current and previous address, current status before law authorities whether the person is wanted, imprisoned or prosecuted.
2. **For Terrorist Organizations:** Name, trade name, short name, other known names, or old names, address, headquarter, branches and subsidiaries, organizational network, ownership structure, management, parent company, nature of business, commercial activity, country of the activity, board of directors, registration or establishment number or any other identification numbers, the status of the organization whether under liquidation, dissolution as well as websites addresses.

### **Right of Information**

#### **Article (9)**

For the purposes of exercising its functions stipulated in Article (2) of this Resolution, the Council shall have the right to perform the following:

1. Use law enforcement authorities and concerned entities in Country state to provide information about person and terrorist organizations for the purpose of preparing requests for a designation proposal in the local list or requesting the listing to be included in the lists of another country.
2. Contact Country in which terrorist person or organization in question resides, or Country such person used to hold the nationality of before the proposal to include either of them on the sanctions list, for the purpose of obtaining information when possible.

**The Executive Office of the Committee for Goods and Material subjected to Import and Export**

**Article (10)**

For implementing the provisions of the Cabinet Resolution No. 20 of 2019, Office shall have the following functions:

1. Conduct required procedures to implement the resolutions of the United Nations Security Council pursuant to chapter VII of UN Charter as those related to Terrorism, Terrorism Financing, Prevention, Suppression and disruption of the Proliferation of mass destruction and its' financing without delay. Accordingly, addressing security and supervisory authorities and other authorities on sanctions list upon issuance by Sanctions Committee.
2. Circulating the name of any person or terrorist organization that was included in the sanctions list for the first time once the explanatory summary for its inclusion in the list has been issued
3. After the completion of funds freezing procedures, Office shall without delay notify the designated person or terrorist organization about his inclusion in the sanctions list. The designated shall be directly provided with an explanatory summary or with information concerning the reasons of the listing, with a description of the repercussions of having the name listed in the sanctions list. The designated shall be also guided to Office website to recognize the procedure to be followed to complain / consider the request for the removal of name from sanctions list. This shall also include the possibility of submitting such requests to the Ombudsman of the Security Council, as well as to submit a request to use part of the frozen funds in accordance with the provisions of Article (18) of the present Resolution.

**Freezing of funds under the sanctions list**

**Article (11)**

Every natural or legal person; without delay and without prior notice; shall freeze funds that are possessed, controlled, or owned by him , fully or partially, directly or indirectly, i.e.to include any of the following:

1. A person or organization designated by the United Nations Security Council or any relevant committee of the Security Council in accordance with any of the relevant Security Council resolutions.



2. A person who acts on behalf of a person or organization listed in the sanctions list, under his direction, or that it is owned or controlled by the said be that in a direct or indirect manner.

In all cases, the rights of bona fide for third parties shall be taken into account upon the implementation of any of the freezing procedures.

#### **Article (12)**

Funds that are under any natural or legal person's possession, control, or administration, and other financial services shall not be made available, directly or indirectly, for the benefit of any designated person or organization listed in the sanctions list, except with a permission by Office and after coordination with relevant sanctions committee, or in accordance with relevant Security Council resolutions.

#### **Article (13)**

The implementation of the Freezing Order, pursuant to Security Council's resolutions 1718 (2006) and 2231 (2015) shall not prevent adding to the frozen accounts any payments due under contracts, agreements or obligations agreed upon prior to the date of these accounts being subject to the provisions of this decision, provided that Office be reported about such payments.

#### **Article (14)**

The implementation of the Freezing Order, pursuant to Security Council's resolutions 1737 (2006) and 2231 (2015) shall not prevent the Designated person or organization from being entitled to any payables as per contract made before the date of designation in the Sanctions List; in accordance with the following terms:

1. Office determines that the contract is not related to any of the clauses, materials, equipment, goods, technologies, assistance, training, or any financial assistance, investment, brokerage, or prohibited services referred to in the relevant Security Council resolutions.
2. Office determines that payment is not directly or indirectly received by any designated person or organization pursuant to Security Council Resolution No. 2231 (2015).
3. Office submits to the Sanctions Committee of the Security Council Resolution No 2231 (2015) a prior notification requesting that these payments be paid or received, or a declaration, if necessary; to cancel the freezing of funds for this purpose, within ten (10) working days before the issuance of such declaration.

## **Delisting from the Sanction List**

### **Article (15)**

The Office shall indicate the procedures to remove or delist names from the sanctions list to the Security Council in the event that persons or specified organizations do not meet the criteria on office official website. The said procedures shall include the following:

1. Instruct persons or organizations who are in Country or who hold its nationality and are included under Security Council Resolution to submit a petition to the Focal Point directly when they wish to remove their names from the list.
2. Instruct persons or organizations present in Country and who are included in the Security Council resolution on Al-Qaida to submit a petition to the Ombudsman directly when they wish to remove their names from the list.
3. Procedures for unfreezing funds with a name similar to the listed names.
4. Cases of exemptions from freezing measures.
5. Mechanisms to inform specific financial institutions and non-financial businesses and professions of cases of de-listing or unfreezing.

### **Article (16)**

In case the State proposed to include a name on the sanctions list and request was forwarded and submitted to Ombudsman, Office shall then perform the following:

1. Receive the request for additional information from Ombudsman concerning the request made by any designated person or organization for names to be delisted from sanctions list.
2. Study the request for the delisting of name during the period specified by Ombudsman, and provide him with relevant observations and the extent to which the person or organization is entitled to remove his name from the sanctions list. The Office shall also have the right to ask any question, present any requests or ask for other clarifications to refer to applicant person or organization, and to respond to any further inquiries submitted by the Ombudsman.
3. For the deceased person, Office shall apply for a removal of the name of the listed person in sanctions list to sanctions committee, attached thereto is death certificate, in addition to a request to remove organization name, which no longer exists or has an actual activity. Office shall also take necessary measures to verify that no funds, which were possessed by the designated individual or organization, have been transferred or distributed, at any time, to any other person included in the sanctions list. This also includes verifying that



none of the heirs or the beneficiaries of the frozen funds are included in the sanctions list. Office shall also notify the Sanctions Committee about the same.

4. Office shall take necessary measures to unfreeze funds referred to in Item (3) of this Article after receiving the Sanctions Committee's response to the request.

### **Calling off Funds freezing for those designated in Sanctions Lists**

#### **Article (17)**

The De-freezing mechanism for persons or organizations holding similar names to individuals or entities included in the Sanctions List shall be in accordance with the following:

1. Whomever had their funds frozen inside the State, shall submit a written de-freeze request to Office attaching all supporting documents proving that he is not the Designated in the Sanctions List.
2. Office shall investigate request and [the Office] shall have the right to request any additional clarifications or documents deemed fit from the petitioner or any other entity.
3. Office shall issue its decision concerning the request, whether by rejection or approval, within thirty (30) working days from receiving the request of the de-freeze.
4. Office shall inform applicant and funds freezing authority of its decision, whether rejections or approval, and the freezing authority shall immediately implement the decision.
5. If freezing request was rejected, or a response is not received within thirty days as of the date submitted, applicant shall be entitled to plea/grieve before competent court within thirty (30) working days of receiving rejection or in case the period of response to request has elapsed.
6. The Competent Court's order shall be final regarding the plea/grievance and it shall be unappeasable; therefore, if the plea/grievance was rejected, it is not permissible to submit a new one except after three (3) months of the date of rejection, unless there are serious grounds to plea before the expiration of three months.
7. Plea/Grievance to the freezing order shall not be accepted if submitted before an application was submitted to the Office and was rejected or before expiration date of the Office's time lime to response to the request; in accordance with the provisions above.

### **Permitting the use of the frozen funds pursuant to the Sanctions List**

#### **Article (18)**

1. Office shall approve the use of parts of the frozen funds pursuant to the Sanctions List, for each of the following:

- a) To pay necessary or principal expenses for the listed individual whose funds are frozen, i.e. amounts paid for food, rent, mortgage, medicine, medical care, insurance premium, education, legal fees and general public expenses.
  - b) To pay for professional fees and expenditures concerning those related to legal service fees within reasonable limits, or services fees related to maintaining and management of frozen funds.
  - c) Any extraordinary expenses other than those prescribed in Paragraph (A) and (B) of Clause (1) of this Article.
2. Requests, by the Designated for the purpose of approving any of the provided for in the paragraphs of Clause (1), or any of their representatives, shall be submitted directly to the Office, attaching all supporting documents with the application.
  3. Office shall study the applications/requests stipulated in Clause (2) of this Article, their grounds and amounts of money required; the Office shall also have the right to reduce the amounts required or reject it based on justified grounds.
  4. In case the application/request is related to the expenses mentioned in paragraphs (A) and (B) of Clause (1), the Office, then, shall notify the Sanctions Committee of its desire to approve the submitted application/request in accordance with the provisions of Clause (2) of this Article. In case the Sanctions Committee did not express opposing decision; or in the case it did not reject the request within five (5) working days from the date it was notified; the de-freezing of the amounts approved by the Office shall pass. The freezing authority shall be notified in writing and they shall immediately have to enforce the decision. The freezing authority shall inform the Office of the procedures taken in this regard.
  5. In case of Paragraph (C) in Clause (1); Office shall; obtain the Sanctions Committee's written consent to the application/request.
  6. For the purposes of Clauses (4) and (5), Office shall notify the Designated, or their representative(s) about the approval or the rejection to the application/request in writing.

## **Obligations of Financial Institutions and specific non-financial businesses and Professions**

### **Article (19)**

Financial institutions, businesses and specific non-financial professions for the purposes of implementing the provisions of this resolution shall be committed to:

- 1- Follow-up the updating of data for those on the lists of sanctions committees on a daily basis, by referring directly to the resolutions adopted by the Security Council announced on their website or Office website prior to performing any operation or entering into a serious relationship with any person. This is to ensure that his name is not included in the sanctions list,



or removed from it unless there is prior notice from Office requesting not to remove the said name.

2. Constantly verify customer databases and any information obtained about potential or current customers and compare them with the names on the sanctions list, and keep an updated list in a database of persons and terrorist organizations listed on that list.

3. Immediately report to the supervisory authority if the funds are frozen to inform the Office within five working days of the date of notification of the freezing action. Office shall also be provided with all details of the frozen funds or any actions taken in compliance with the prohibition requirements set by the related Security Council Resolutions, including transactions that are being attempted.

4. Inform Office through the supervisory authority if it is found that one of its former clients or any other client who has been dealt with is a person or organization on the sanctions list.

5. Inform the Office through the supervisory authority for not taking any action due to similarity of names and in the event that the delisting of such names has failed through available or accessible information.

6. Cancel freezing within five working days of the date of the decision to cancel the freeze, and provide Office through the supervisory authority with information on the funds, including their status, nature, value, measures taken and any other information relevant to the decisions, and ensure that the provided information is accurate.

## **Administrative and Penal Measures**

### **Article (20)**

1. The Supervisory Authority shall do all measures to ensure the compliance of the FIs and DNFBPs to the implementation of the designation resolutions in the Local List, and to impose the proper administrative sanctions upon their violation or default in implanting the provisions of these procedures.

3. Any person caused damage or claim resulting from, in bona fide, freezing funds or refusing the permission to use those funds, or rejecting to provide financial services regarding those funds, or conducting any other liability under the provisions of these procedures shall be exempted from the administrative liability

4. Anyone observes, or became to his knowledge, directly or indirectly, any information provided or exchanged in accordance with the provisions of these procedures, shall abstain from declaring it in any manner whatsoever, unless for the purposes of implementing these procedures.

5. Anyone violating these liabilities stipulated in these procedures shall be administratively and criminally punished in accordance with the provisions of the Federal Decretal Law No. 20 of 2018 aforementioned.

#### **Article (21)**

1. Any provision that opposes or violates the provisions of this resolution shall be repealed.
2. The referred to Council of Ministers Resolutions No. (4) of 2002, (35) of 2014, (2) of 2015, and (14/9/234) of 2015 shall be cancelled.

#### **Article (22)**

This Resolution shall be published in the Official Gazette and shall be in force from the date of publication.

**Mohammed bin Rashed Al-Maktoom**

**Prime Minister of the United Arab Emirates**

*Issued on: 20 Jumada Al-Akher 1440 AH*

*February 25, 2019*