

# Russia sanctions

Recognising and preventing circumvention with KPMG's maturity analysis



In view of the war of aggression against Ukraine, the European Union has already imposed several packages of sanctions against Russia. These are having a significant impact on many companies. In particular, with the EU's 12.<sup>1</sup> and 14.<sup>2</sup> sanctions packages, sanctions are increasingly being aimed at circumvention activities.

## Your challenge

The EU's 12th and 14th sanctions packages have led to increased requirements for companies in terms of internal compliance and due diligence with regard to business partners and possible attempts at circumvention. The main elements for preventing circumvention include

- a „No Russia Clause“: This clause obliges companies to contractually prohibit the resale of certain goods to Russia. With the EU's 14th sanctions package, this also applies to the transfer of intellectual property rights.
- the integration of foreign subsidiaries into the internal organisation of export and sanctions control in order to prevent circumvention activities through the respective companies.
- risk assessments and due diligence of domestic and foreign business partners to evaluate the risk of circumvention in connection with joint business activities.

## Our service – your benefits

Is your company affected? As part of our maturity analysis

- we use objective criteria to review the measures you have taken to prevent the circumvention of sanctions
- we compare the measures you have taken with legal requirements, associated interpretation notes and EU guidelines
- we assess the current status quo with a view to preventing circumvention
- we prepare recommendations for your future strategic orientation with regard to circumvention prevention

## The maturity analysis in detail



### Phase 1:

In a kick-off meeting, we discuss the procedure and clarify your questions. This is followed by an assessment of the measures you have already taken in the form of a document-based preliminary review.

<sup>1</sup> Council Regulation (EU) 2024/745 dated 23 February 2024

<sup>2</sup> Council Regulation (EU) 2024/1745 dated 24 June 2024



### Phase 2:

In the second step, we supplement the document-based preliminary review with interviews involving all of your company's relevant stakeholders. Based on the results of the interview, we assess the current status quo with regard to the measures that you have already taken to prevent circumvention. Optionally, this step can also include the analysis and evaluation of your customs declaration data with our Trade Data Check to provide an optimised data basis.



### Phase 3:

In the final step, we prepare a comprehensive benchmark analysis. To this end, in addition to the results of the interview, we also analyse the legal basis, company-specific risks based on your company's business models and industry best practices. You will receive a results report containing recommendations for your future strategic orientation in relation to dealing with circumvention prevention.

### Interested? Get in touch.

Our interdisciplinary team of experts with years of experience in the field of export controls and sanctions as well as organisational and process consulting are happy to assist you with their knowledge and interface expertise. We are happy to provide you with further information in the context of a brief discussion and to work with you to consider what a maturity analysis tailored to your company's situation could look like.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

### Contact

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