

# THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5275 GIBRALTAR Thursday 8th January 2026

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B. 01/26

## BILL

FOR

**AN ACT** to amend the Sanctions Act 2019 to make provision for civil enforcement in connection with alleged contraventions of sanctions legislation, overseen by a sanctions civil enforcement authority; to amend the Proceeds of Crime Act 2015 to permit the provision of information to that authority; to correct errors in the 2019 Act; and for connected purposes.

**ENACTED** by the Legislature of Gibraltar.

**Title.**

1. This Act may be cited as the Sanctions (Amendment) Act 2026.

**Commencement.**

2. This Act comes into operation at the end of the period of two months beginning with the date of publication.

**Amendment of the Sanctions Act 2019.**

3.(1) The Sanctions Act 2019 is amended as follows.

(2) After section 51, insert—

*“Civil enforcement*

**Power to impose monetary penalties.**

51A.(1) The sanctions civil enforcement authority may impose a monetary penalty on a person if satisfied, on the balance of probabilities, that the person has—

(a) breached a prohibition, or failed to comply with an obligation, that is imposed by or under international sanctions (within the meaning of Part 2);

- (b) breached a prohibition, or failed to comply with an obligation, under or by virtue of sanctions regulations; or
- (c) breached a prohibition, or failed to comply with an obligation, under or by virtue of a provision of this Act.

(2) In this section and sections 51B to 51D “the sanctions civil enforcement authority” means a public authority, or public officer, designated for that purpose by order of the Chief Minister published in the Gazette.

(3) For the purposes of subsection (1)—

- (a) in determining whether a person has breached a prohibition, or failed to comply with an obligation, imposed by or under international sanctions, any requirement imposed by or under a measure for the person to have known, suspected or believed any matter is to be ignored; and
- (b) it is immaterial whether a breach or failure would constitute the commission of an offence.

(4) The amount of a penalty is to be such amount as the authority may determine but it may not exceed the permitted maximum.

(5) The permitted maximum is—

- (a) £1,000,000; or
- (b) where the breach or failure relates to particular funds or economic resources the value of which can be estimated, 50% of the estimated value of the funds or resources if more than £1,000,000 (and, otherwise, £1,000,000).

(6) The authority—

- (a) must keep under review the amounts for the time being specified in subsection (5);
- (b) may issue guidance about the application of this section;
- (c) must publish reports from time to time about the application of this section and sections 51B to 51D (which may include general information and information about specific enforcement action taken by the authority).

(7) A monetary penalty payable under this section is recoverable by the authority as a civil debt (and shall be paid into the Consolidated Fund).

(8) This section does not authorise the imposition of a monetary penalty on His Majesty’s Government of Gibraltar.

- (9) A monetary penalty may not be imposed on a person under this section for conduct in respect of which criminal proceedings have been brought against the person; and criminal proceedings may not be brought against a person in respect of conduct for which a monetary penalty has been imposed on the person under this section.
- (10) An order under subsection (2) may revoke and replace an earlier order and may include transitional or consequential provision.

**Officers of corporate bodies.**

51B.(1) If a monetary penalty is imposed under section 51A on a body in respect of a breach or failure, the sanctions civil enforcement authority may also impose a monetary penalty on an officer of the body if satisfied, on the balance of probabilities, that the breach or failure—

- (a) was committed with the consent or connivance of the officer; or
- (b) was attributable to any neglect on the part of the officer.

- (2) The following apply for the purposes of this section—
  - (a) section 51(3) and (4); and
  - (b) section 51A(3) to (5), (6)(b) and (c), (7), (8) and (9).

**Other civil enforcement.**

51C.(1) Subsection (2) applies where the sanctions civil enforcement authority believes that a person—

- (a) has breached, is in breach of or is likely to breach a prohibition of a kind specified in section 51A(1); or
- (b) has failed, is failing or is likely to fail to comply with an obligation of a kind specified in section 51A(1).

- (2) The authority may (whether or not it imposes a monetary penalty under section 51A or 51B)—
  - (a) issue a warning;
  - (b) refer a regulated professional or body to the relevant professional body or regulator;
  - (c) refer a case to a law enforcement agency for criminal investigation.

- (3) Subsection (4) applies where a monetary penalty has not been imposed under section 51A or 51B but the authority is satisfied, on the balance of probabilities, that a person has—
  - (a) breached a prohibition of a kind specified in section 51A(1); or
  - (b) failed to comply with an obligation of a kind specified in section 51A(1).
- (4) The authority may publish a report of the case (whether or not as part of a report under section 51A(6)(c)).

**Sanctions Civil Enforcement Regulations.**

51D.(1) The Government must make regulations (“Sanctions Civil Enforcement Regulations”) about practice and procedure in connection with enforcement action under sections 51A to 51C.

- (2) Sanctions Civil Enforcement Regulations may, in particular, include provision—
  - (a) requiring the sanctions civil enforcement authority to give notice of intention to impose a penalty or take any other action;
  - (b) entitling a person to make representations about a proposed penalty or other action;
  - (c) about the making and communication of decisions;
  - (d) for reviews of a decision;
  - (e) for taking interim action pending a decision whether to take action;
  - (f) about investigations carried out by the authority (including provision as to the obtaining and treatment of evidence);
  - (g) conferring powers on the authority to require the provision of information and documents;
  - (h) about the disclosure of information by and to the authority (including the sharing of information between the authority and any other specified person or class of person);
  - (i) conferring a right of appeal or application to the Supreme Court;
  - (j) about publication of enforcement action taken;
  - (k) applying with or without modification, or making provision equivalent to, any provision of this Act for a purpose in connection with any of the matters mentioned in paragraphs (a) to (j) or for any other purpose relating to

practice and procedure in connection with enforcement action under sections 51A to 51C.

- (3) Sanctions Civil Enforcement Regulations may–
  - (a) amend section 51A(5) so as to substitute another amount for an amount for the time being specified in it;
  - (b) define (whether or not by reference to other legislation or measures), or make supplementary provision in respect of, the references in section 51A(5) to “funds” and “economic resources”.
- (4) For the avoidance of doubt, Sanctions Civil Enforcement Regulations are regulations under this Act for the purposes of section 53 and all other purposes.”.

- (3) After section 50(1)(b) insert–

“; or

- (c) by virtue of regulations under section 51D.”.

- (4) In section 52–

- (a) in subsection (1) for “under section may make” substitute “under this Act may make”; and
- (b) in subsection (2) omit “the”.

**Consequential amendment.**

- 4. In section 1M of the Proceeds of Crime Act 2015 after “the Income Tax Office” insert “, the sanctions civil enforcement authority under sections 51A to 51D of the Sanctions Act 2019”.

## **EXPLANATORY MEMORANDUM**

This Bill amends the Sanctions Act 2019 to create a civil enforcement regime for breaches of or in connection with international sanctions obligations, permitting a sanctions civil enforcement authority designated by the Chief Minister to impose monetary penalties, issue warnings, make references to professional bodies and regulators, refer cases for criminal investigation and publish reports. The Bill enables the making of complementary Regulations (Sanctions Civil Enforcement Regulations). The Bill also amends the Proceeds of Crime Act 2015 to permit the provision of information to the authority, and makes two minor corrections to the 2019 Act.

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