



GUIDANCE ON THE REINSTATEMENT OF IRAN-RELATED UN SANCTIONS AND REPORTING OBLIGATIONS

TARGETED FINANCIAL SANCTIONS FOR PROLIFERATION
FINANCING (TFS-PF) UNDER UNSCR 1696, 1737, 1747,
1803, 1835 AND 1929

WHY THIS MATTERS TO YOU:

Since 27 September 2025, a number of UN sanction measures relating to Iran have become applicable again.

As a result, persons, entities and legal persons designated under UNSCRs 1696, 1737, 1747, 1803, 1835 and 1929 are once again subject to UN sanction measures and appear on the relevant UN sanction listings.

Service providers should:

- **Check** whether any existing clients, counterparties or other persons involved in transactions appear on these listings;
- **Review** intended and completed transactions from 27 September 2025 onwards;
- **Promptly report** any intended or completed transaction involving a listed person, entity or legal person to the FIU under objective indicator **130102**;
- **Promptly report** any transaction where there are reasonable grounds to suspect proliferation financing or the evasion of Iran-related targeted financial sanctions under subjective indicator **130202**.

1. WHAT CHANGED?

The United Nations Security Council (UNSC) sanction measures relating to Iran have been reinstated through the activation of the "snapback mechanism" contained in United Nations Security Council Resolution (UNSCR) 2231 (2015).

As a result, the measures contained in the following resolutions became applicable again on 27 September 2025:

- UNSCR 1696 (2006)
- UNSCR 1737 (2006)
- UNSCR 1747 (2007)
- UNSCR 1803 (2008)
- UNSCR 1835 (2008)
- UNSCR 1929 (2010)

These resolutions were adopted to address concerns regarding Iran's nuclear program and activities related to the development of nuclear weapons and ballistic missile technology. They impose sanctions and restrictions on designated persons, entities and legal persons involved in, supporting, or contributing to such activities.

The resolutions also form part of the international framework for combating proliferation financing (PF). Proliferation financing refers to the raising, moving or use of funds, financial services or other assets in support of the development, acquisition or transfer of weapons of mass destruction and their means of delivery.

The sanction measures and related listings established under these resolutions are examples of **Targeted Financial Sanctions for Proliferation Financing (TFS-PF)**, which are intended to prevent designated persons and entities from accessing funds, financial services and other resources that could support such activities.

As part of the reinstatement of these resolutions, the sanction measures and related UN sanction listings established under those resolutions have become applicable again.

2. WHY DOES THIS MATTER FOR ARUBA?

Although these sanctions relate to Iran, they are relevant for Aruba because sanctioned persons, entities and legal persons may seek to access financial, corporate and other professional services through jurisdictions around the world.

As a result, service providers in Aruba may encounter clients, counterparties or other persons connected to sanctioned individuals or entities.

Screening against the relevant UN sanction listings helps prevent sanction evasion and proliferation financing and supports Aruba's implementation of international sanction measures.

3. WHAT SHOULD SERVICE PROVIDERS DO?

In light of the reinstatement of UNSCRs 1696, 1737, 1747, 1803, 1835 and 1929 and the reactivation of the related UN sanction listings, service providers should:

- **Review existing client files and business relationships** to determine whether any client, counterparty or other person involved in a transaction is included on the relevant UN sanction listings;
- **Review intended and completed transactions from 27 September 2025 onwards** to identify any involvement of persons, entities or legal persons designated under UNSCRs 1696, 1737, 1747, 1803, 1835 and 1929;
- **Take appropriate action where a match or suspicion is identified**, including reporting to the FIU where required.

Service providers are encouraged to take these steps as soon as possible.

4. WHEN SHOULD TRANSACTIONS BE REPORTED?

Although the obligations arising from the reinstated UN Security Council resolutions have not yet been incorporated into a national decree, transactions involving persons, entities and legal persons included on the United Nations Security Council Consolidated List remain subject to the reporting obligation pursuant to the [*Designation by the Head of the Financial Intelligence Unit dated 2 September 2019*](#) concerning the United Nations Security Council Consolidated List.

The reinstatement of the Iran-related UN Security Council resolutions has also resulted in the reactivation of the related UN sanction listings. Transactions involving persons, entities and legal persons designated under those listings are therefore subject to the reporting obligation.

Accordingly:

- An **intended or completed transaction** involving a person, entity or legal person included on the relevant UN sanction listings should be reported promptly to the FIU under objective indicator **130102**;
- A transaction should also be reported promptly under subjective indicator **130202** where there are reasonable grounds to **suspect proliferation financing** or the **evasion of Iran-related targeted financial sanctions**, even if the person, entity or legal person does not appear on a sanction list.

For further information regarding the reporting of unusual transactions related to proliferation financing, service providers are encouraged to consult the instruction [*Voorschrift - melden ongebruikelijke transacties proliferatiefinanciering*](#) dated 21 September 2023.

5. WHAT SHOULD SERVICE PROVIDERS LOOK OUT FOR?

Persons and entities subject to sanctions may attempt to conceal their involvement in transactions or business relationships in order to avoid detection.

Possible indicators of the evasion of Iran-related targeted financial sanctions include:

- Complex ownership or control structures without a clear business purpose;
- Clients who are unwilling or unable to provide information on beneficial owners or controlling persons;
- The involvement of multiple intermediaries or legal entities without a clear commercial rationale;
- Frequent or unexplained changes in ownership or control;
- Transactions involving persons, entities or legal persons linked to sanctioned parties;
- Attempts to conceal the origin, destination or purpose of funds, goods or services.

The presence of one or more of these indicators does not necessarily mean that sanctions are being evaded. However, they may warrant additional scrutiny and may give rise to a reporting obligation under indicator 130202.

For additional examples of indicators associated with sanction evasion, proliferation financing and related offences, service providers are encouraged to consult the document [Red flags: Witwassen, Terrorismedfinanciering, Proliferatiefinanciering & Gerelateerde Misdrijven](#).

6. FURTHER GUIDANCE

For additional information, service providers are encouraged to consult:

- [Sancties en de Meldplicht: Uitleg in Begrijpelijke Taal](#);
- [Red flags: Witwassen, Terrorismedfinanciering, Proliferatiefinanciering & Gerelateerde Misdrijven](#);
- [Aanwijzing geconsolideerde lijst VNSC \(2 September 2019\)](#)
- [Voorschrift - melden ongebruikelijke transacties proliferatiefinanciering \(21 September 2023\)](#).

Questions concerning this guidance, the relevant UN sanction listings, or the reporting obligations discussed herein may be directed to FIU-Aruba at [**info@fiu-aruba.aw**](mailto:info@fiu-aruba.aw).