PRACTITIONER'S REFERENCE GUIDE
Iran Sanctions
Including CAATSA Title I — IRGC Sanctions

OFAC Program Reference | 31 CFR Part 560 (ITSR), 31 CFR Part 561 (IFSR), 31 CFR Part 535 (IACR), 31 CFR Part 562 (IHRASR), 31 CFR Part 594 (GTSR)

Prepared by mrsanctions.com | Updated May 2026

Not legal advice. Verify all content against current OFAC publications before use.

HOW TO USE THIS GUIDE

Use this guide as a structured desk reference for Iran sanctions compliance. Select your task below:

- **Counterparty screening & designation checks —** Section 5 (Sanctions Lists), Section 8 (*(FAQ #38)*, *(FAQ #105)*)
- **IRGC/GTSR designation status (CAATSA Title I) —** Section 3 (mandatory E.O. 13224 designation, missing IEEPA exemptions) (*(FAQ #533)*, *(FAQ #534)*)
- **What is prohibited for U.S. persons —** Sections 2.1–2.3 (ITSR core prohibitions)
- **Secondary sanctions exposure for non-U.S. persons —** Section 4
- **Licensing and exceptions —** Section 6 (General Licenses, Specific License Policy)
- **Transaction checklist before execution —** Section 7
- **Primary source documents —** Section 9 (Official Document Index)

CROSS-PROGRAM REASONING WARNING: Do NOT reason by analogy to other OFAC programs. Iran sanctions are the most comprehensive U.S. sanctions program and differ materially from other programs in several respects: (1) the trade embargo applies to all U.S. persons regardless of nexus; (2) facilitation is independently prohibited; (3) CAATSA Title I removes IEEPA exemptions that exist in virtually every other program; (4) secondary sanctions cover a wider range of sector conduct with no bright-line threshold; (5) the 50% Rule applies to SDN-listed persons but not NS-MBS listed persons. Check Iran-specific authorities before applying logic from Russia, Cuba, or other programs.

1. Overview and Regulatory Framework

1.1 Background

Iran sanctions represent the most comprehensive and complex OFAC sanctions program administered by the Office of Foreign Assets Control (OFAC). The program imposes a near-total trade and investment embargo on Iran applicable to U.S. persons worldwide, supplemented by extensive secondary sanctions targeting non-U.S. persons engaged in specified Iran-related activities.

The program traces its origins to President Reagan's 1987 import embargo and has been continuously expanded through multiple statutory and executive authority layers. The withdrawal from the Joint Comprehensive Plan of Action (JCPOA) in May 2018 restored and substantially expanded sanctions that had been lifted during the JCPOA period. CAATSA (P.L. 115-44, Aug. 2, 2017) added mandatory IRGC terrorism-designation requirements under Title I, complementing the existing Iran sanctions framework.

1.2 Statutory Hierarchy

Level	Instrument	Key Provisions
Primary Statute	IEEPA (50 U.S.C. § 1701 et seq.)	Authorizes President to regulate/prohibit transactions involving unusual/extraordinary threats; basis for most EOs
Statute	Iran Sanctions Act of 1996 (ISA)	Secondary sanctions on persons making investments ≥ $20M in Iran's energy sector; arms transfers
Statute	CISADA 2010 (Pub. L. 111-195)	Secondary sanctions on foreign FIs conducting significant transactions with Iran; U.S. financial institution prohibitions
Statute	NDAA FY2012 (§ 1245)	Secondary sanctions on foreign CBIs; significant reductions of crude oil purchases from Iran
Statute	IFCA 2012 (22 U.S.C. § 8801 et seq.)	Secondary sanctions on Iran's energy, shipping, shipbuilding, port, insurance, and financial sectors; precious metals, graphite, metals
Statute	CAATSA 2017 (P.L. 115-44)	Title I: Mandatory E.O. 13224 / GTSR designation of IRGC and IRGC officials/agents/affiliates; removes IEEPA exemptions for IRGC/GTSR designees. Title II: Russia secondary sanctions codification. Title III: North Korea expansion.
Statute	TSRA 2000 (22 U.S.C. § 7201)	Agricultural commodities, medicine, medical device exports to Iran — specific license required
EO / Regulations	EOs 12957, 12959, 13059, 13224, 13599, 13846, 13871, 13876, 13902, 13949; 31 CFR Parts 535, 560, 561, 562, 594	Operative prohibitions, blocking authorities, sector designations, IRGC terrorism designation — see Section 1.3

1.3 Executive Orders and CFR Structure

EO / Regulation	Date	Key Effect
E.O. 12613	Oct 29, 1987	Original import embargo on Iranian-origin goods/services
E.O. 12957	Mar 15, 1995	Prohibited development agreements re: Iranian petroleum resources
E.O. 12959	May 6, 1995	Near-total U.S. person trade embargo; prohibited investment
E.O. 13059	Aug 19, 1997	Consolidated/strengthened embargo; prohibited virtually all trade/investment
E.O. 13382	Jun 28, 2005	WMD proliferators; blocking of designated persons
E.O. 13224 (Global Terrorism)	Sep 23, 2001	Blocking property of persons who commit, threaten, or support terrorism. Implemented by 31 CFR Part 594 (GTSR). Basis for mandatory CAATSA Section 105 IRGC designation.

E.O. 13553	Sep 28, 2010	Human rights abuses in Iran — individual targeting
E.O. 13599	Feb 5, 2012	Blocked all property of Government of Iran and Iranian financial institutions in U.S. jurisdiction
E.O. 13606	Apr 22, 2012	Targeting technologies enabling human rights abuses
E.O. 13608	May 1, 2012	Foreign Sanctions Evaders — blocking and entry bar
E.O. 13716	Jan 16, 2016	JCPOA implementation — revoked certain prior EOs
E.O. 13846	Aug 6, 2018	Post-JCPOA — restored all pre-JCPOA secondary sanctions; basis for sector-specific re-imposition
E.O. 13871	May 8, 2019	Iron, steel, aluminum, copper sectors of Iran
E.O. 13876	Jun 24, 2019	Supreme Leader's office and senior officials; financial sector authority
E.O. 13902	Jan 10, 2020	Construction, mining, manufacturing, textile sectors; petroleum/petrochemical (Oct 2024 determination)
E.O. 13949	Sep 21, 2020	Conventional arms activities — blocking property
EO of Feb 6, 2026	Feb 6, 2026	Tariff framework targeting third countries acquiring goods/services from Iran; reaffirms national emergency
31 CFR Part 535 (IACR)	Ongoing	Iranian Assets Control Regulations — frozen assets from 1979 hostage crisis
31 CFR Part 560 (ITSR)	Ongoing	Iranian Transactions and Sanctions Regulations — core trade embargo and prohibitions
31 CFR Part 561 (IFSR)	Ongoing	Iranian Financial Sanctions Regulations — foreign financial institution sanctions
31 CFR Part 562 (IHRASR)	Ongoing	Iranian Human Rights Abuses Sanctions Regulations
31 CFR Part 594 (GTSR)	Ongoing	Global Terrorism Sanctions Regulations — implements E.O. 13224; amended Oct 31, 2017 pursuant to CAATSA Section 105 to block IRGC officials/agents/affiliates as a class

KEY COMPLIANCE TAKEAWAY

Iran sanctions consist of at least six overlapping CFR parts and more than fifteen executive orders, now including the CAATSA Title I IRGC-terrorism framework; no single document is the complete authority, and practitioners must check all applicable instruments — including 31 CFR Part 594 and the GTSR — before concluding a transaction is permissible.

2. Core Prohibitions — Iranian Transactions and Sanctions Regulations (31 CFR Part 560)

2.1 Who Is a U.S. Person? (§ 560.314)

A U.S. person for ITSR purposes (§ 560.314) includes:

- Any U.S. citizen or permanent resident alien, wherever located
- Any juridical entity organized under U.S. law (including foreign branches of U.S. corporations)
- Any person in the United States

CRITICAL DISTINCTION — FOREIGN SUBSIDIARIES

Foreign subsidiaries of U.S. companies are NOT U.S. persons under the ITSR unless separately owned/controlled. However, U.S. parent entities are prohibited from facilitating transactions by their foreign subsidiaries with Iran (§ 560.208). The ITSR also separately prohibits U.S. persons from approving, financing, guaranteeing, or otherwise facilitating Iran-related transactions by any person — including their own foreign affiliates.

2.2 The Six Core Prohibitions

§ 560.201 — Importation of Iranian-Origin Goods and Services

Prohibition: No U.S. person may import, or deal in transactions involving the importation of, any goods or services of Iranian origin or owned/controlled by the Government of Iran, directly or indirectly.

Scope: Applies to all Iranian-origin goods regardless of where they are located, how long they have been outside Iran, or how many times they have changed hands.

Exception: Certain informational materials (§ 560.210), household/personal effects (§ 560.518), and goods authorized by general license. See Section 6.

§ 560.204 — Export, Re-export, Sale, or Supply of Goods, Technology, or Services to Iran

Prohibition: No U.S. person may export, re-export, sell, or supply any goods, technology, or services to Iran or the Government of Iran, directly or indirectly, or to any person for the purpose of supplying goods/technology/services to Iran.

"Reason to know" qualifier: Unlike most other OFAC programs, § 560.204 incorporates a "reason to know" standard: a U.S. person is liable if they have reason to know the goods/technology/services are intended for Iran, even absent actual knowledge.

Indirect sales: The prohibition covers exports routed through third countries. A U.S. person who sells goods to a distributor with reason to know the distributor will supply them to Iran is in violation.

NOTE — "REASON TO KNOW" IS BROADER THAN OTHER PROGRAMS

§ 560.204 uses "reason to know" rather than "knowingly." A practitioner accustomed to other OFAC programs may underestimate this. Red flags — payment routing through UAE, Turkey, or other transit jurisdictions; consignee mismatch; vague end-use — can be sufficient to create exposure even without actual knowledge.

§ 560.205 — Services Related to Exports

Prohibition: No U.S. person may provide services related to the export, re-export, sale, or supply of goods/technology to Iran, including freight forwarding, customs clearance, insurance, financing, or brokering, if the underlying transaction is prohibited.

§ 560.206 — Prohibited Trade-Related Transactions

Prohibition: No U.S. person may engage in any transaction or dealing in or related to (a) goods or services of Iranian origin; (b) goods, technology, or services for exportation to Iran; (c) new investment in Iran; or (d) any transaction evading or avoiding these prohibitions.

Scope: This is the broadest provision and has no "reason to know" qualifier. It covers any "dealing in or related to" Iranian-origin goods — including warehousing, transporting, insuring, or financing Iranian-origin goods anywhere in the world by a U.S. person.

§ 560.207 — New Investment in Iran

Prohibition: No U.S. person may make any investment in Iran, including commitments or contributions of funds or other assets to Iran or the Government of Iran. This covers equity investments, loans for Iran-based projects, and joint ventures with Iranian entities.

§ 560.208 — Facilitation Prohibition

Prohibition: No U.S. person may approve, finance, facilitate, or guarantee any transaction by a foreign person where the transaction would be prohibited if performed by a U.S. person.

Operative effect: A U.S. parent company cannot arrange financing or provide corporate approvals that enable its foreign subsidiary to conduct Iran-related transactions.

> **CRITICAL — FACILITATION HAS NO NEXUS REQUIREMENT**
>
> The facilitation prohibition (§ 560.208) applies regardless of whether the underlying transaction has any U.S. nexus beyond the U.S. person's own participation. A U.S. compliance officer who approves a foreign subsidiary's Iran transaction from the United States is in violation, even if no U.S. funds, goods, or services are involved.

2.3 Government of Iran and Iranian Financial Institution Blocking (E.O. 13599 / § 560.211)

All property and interests in property of the Government of Iran and of Iranian financial institutions that are in the United States or within the possession or control of a U.S. person are blocked pursuant to E.O. 13599 / § 560.211 and may not be transferred, paid, exported, or withdrawn.

Government of Iran (§ 560.304): Includes all agencies, entities, and bodies of the Government of Iran, including the Central Bank of Iran (CBI), and any person acting for or on behalf of the Government of Iran.

Iranian financial institution (§ 560.324): Any entity, including a foreign branch, that is organized under the laws of Iran or any jurisdiction within Iran, or that is owned or controlled by the Government of Iran, and that is engaged primarily in the business of banking or credit, insurance, securities, or investments.

> **KEY COMPLIANCE TAKEAWAY**
>
> The ITSR imposes a near-total embargo on all U.S. persons wherever located, covering import, export, dealing, investment, and facilitation — with no general exception for transactions lacking U.S. nexus beyond the U.S. person's own involvement.

3. CAATSA Title I — IRGC Sanctions (Section 105)

CAATSA Title I (P.L. 115-44, signed August 2, 2017) added a mandatory designation requirement that is separate from and cumulative with the existing Iran sanctions framework. Title I's key operative provision — Section 105 — required OFAC to designate the IRGC and IRGC-affiliated foreign persons under the global terrorism authority of E.O. 13224, with consequences that are materially more restrictive than designation under other Iran-related executive orders.

3.1 What Section 105 Required and What OFAC Did

Section 105 mandated imposition of E.O. 13224 (global terrorism) sanctions on: (a) the IRGC itself, and (b) all foreign persons who are officials, agents, or affiliates of the IRGC. These are not discretionary — they are mandatory once OFAC makes the applicable determination. *(FAQ #533)*

- **October 13, 2017:** OFAC designated the IRGC as a whole under E.O. 13224, based on its support for the IRGC-Qods Force (already designated for supporting multiple terrorist groups).
- **October 31, 2017:** OFAC amended the Global Terrorism Sanctions Regulations (31 CFR Part 594 — GTSR) to block the property and interests in property of any foreign person OFAC identifies as an IRGC official, agent, or affiliate. This amendment made blocking automatic and regulatory — effective upon OFAC's identification, not only upon individual designation.

3.2 Why E.O. 13224 / GTSR Designation Is Materially Different from Prior IRGC Sanctions

Before October 13, 2017, the IRGC was already blocked under E.O. 13382 (WMD proliferation), E.O. 13553 (Iranian human rights abuses), and E.O. 13606 (human rights via information technology). The addition of E.O. 13224 / GTSR designation is materially different in one critical respect: *(FAQ #534)*

CRITICAL — IEEPA EXEMPTIONS UNAVAILABLE FOR IRGC / GTSR DESIGNEES

The standard IEEPA exemptions that apply in most OFAC programs — and that apply under other Iran program provisions — are **UNAVAILABLE** with respect to transactions involving the IRGC or any foreign person identified as an IRGC official, agent, or affiliate blocked under the GTSR. The four unavailable exemptions are:

- **Personal communications** (e.g., phone calls, emails, routine personal correspondence)
- **Humanitarian donations** (donations of articles such as food, clothing, and medicine intended to relieve human suffering)
- **Information or informational materials** (e.g., books, films, news media, educational content)
- **Travel-related transactions**

These exemptions exist in almost every other OFAC program — including other Iran sanctions authorities. They are completely unavailable for transactions with the IRGC or IRGC officials/agents/affiliates blocked under the GTSR. This is a harder prohibition than standard Iran sanctions. *(FAQ #534)*

Practical implication: An activity that would be permissible under other Iran sanctions provisions — such as a journalist emailing an Iranian contact who is an IRGC affiliate, or a humanitarian organization making a donation that passes through IRGC-controlled channels — may be prohibited under the terrorism sanctions framework.

3.3 Scope of Coverage

- **The IRGC as a whole** (including all organizational components, such as IRGC Ground Forces, IRGC Navy, IRGC Aerospace Force, IRGC-Qods Force, and Basij Resistance Force).

- **Any foreign person** OFAC identifies as an official, agent, or affiliate of the IRGC — blocking takes effect when OFAC makes that identification and amends the GTSR list, not only upon individual SDN designation.
- Property and interests in property of all the above, wherever located, if subject to U.S. jurisdiction.
- **50% Rule applies:** Entities 50% or more owned by an IRGC-designated person are also blocked, whether or not separately listed.

Note: Other CAATSA Title I provisions (Sections 106, 107, 108) authorize or require sanctions related to arms embargo violations, human rights, and ballistic missiles. These are administered primarily by the State Department. Section 3 of this guide covers what OFAC implements under Section 105.

KEY COMPLIANCE TAKEAWAY

When screening Iran-related transactions, the standard IEEPA exemptions for personal communications, humanitarian donations, informational materials, and travel are unavailable if the counterparty is the IRGC or an IRGC official/agent/affiliate blocked under 31 CFR Part 594 — even if the same activity would be permissible under the general Iran sanctions program. Checklist Step 2 specifically addresses IRGC/GTSR screening.

4. Secondary Sanctions

Secondary sanctions are penalties imposed on non-U.S. persons who engage in specified conduct relating to Iran, even where no U.S. jurisdiction nexus otherwise exists. Iran has the most extensive secondary sanctions framework of any OFAC program.

Unlike primary ITSR sanctions, secondary sanctions do not operate by prohibiting conduct — they authorize or require U.S. government action (SDN designation, CAPTA, denial of U.S. market access) against non-U.S. persons who engage in covered activities.

4.1 Iran Sanctions Act of 1996 (ISA) — Energy Sector Investments

Covered conduct: Any person making an investment of $20 million or more (or multiple investments totaling $20 million in any 12-month period) that directly and significantly contributes to Iran's ability to develop petroleum resources.

Consequences: The President must impose at least 3 of 12 listed sanctions, including: denial of U.S. Export-Import Bank loans; denial of U.S. export licenses; prohibition on designation as primary dealer in U.S. government securities; and denial of U.S. government procurement contracts.

Threshold: $20 million per investment or $20 million aggregate in 12 months.

4.2 CISADA 2010 — Foreign Financial Institutions

Covered conduct: Foreign financial institutions (FFIs) that conduct or facilitate significant financial transactions with: (a) persons designated under Iran-related EOs/statutes; or (b) the Central Bank of Iran; or (c) Iranian FIs designated under E.O. 13599.

Consequences — CAPTA: The U.S. Treasury may impose correspondent account or payable-through account sanctions (CAPTA) — prohibiting U.S. financial institutions from maintaining correspondent relationships with violating FFIs.

Threshold: "Significant financial transaction" — no bright-line dollar amount; OFAC considers volume, frequency, and nature of the transaction.

WARNING — NO BRIGHT-LINE THRESHOLD FOR "SIGNIFICANT TRANSACTION"

> Unlike CAATSA's $10 million threshold for Russia, neither CISADA nor IFCA sets a specific dollar amount for "significant transaction" under Iran authorities. OFAC has historically considered frequency, value, and whether transactions provide material support to Iran's sanctioned activities. There is no safe harbor for low-value transactions.

4.3 IFCA 2012 — Sector-Based Secondary Sanctions

Covered sectors: Energy (oil, gas, petrochemical); shipping and shipbuilding; ports; insurance; precious metals, graphite, and industrial metals; financial services.

Covered conduct: Knowingly engaging in a significant financial transaction with designated Iranian financial institutions; knowingly engaging in significant transactions in covered sectors; knowingly providing material support to designated persons.

Consequences: SDN designation; prohibition on dealing in U.S. FX; prohibition on banking transactions in the United States; denial of U.S. visas; potential import/export prohibitions.

4.4 E.O. 13846 — Restored Post-JCPOA Secondary Sanctions

E.O. 13846 (August 6, 2018) restored the broad secondary sanctions infrastructure that had been suspended during the JCPOA, including energy, financial, shipping, and shipbuilding sector measures, and expressly authorized OFAC to impose sanctions on non-U.S. persons for conduct involving Iran.

4.5 E.O. 13902 — Additional Sector Designations (2020, Expanded 2024)

Original sectors (January 2020): Construction, mining, manufacturing, and textile sectors of the Iranian economy.

Financial sector designation (October 2020): The Iranian financial sector designated, covering Iranian financial institutions not previously blocked under E.O. 13599.

Petroleum and petrochemical sectors (October 11, 2024): OFAC issued a determination designating the petroleum and petrochemical sectors of the Iranian economy, following Iran's October 1, 2024 missile attack on Israel. This significantly expands secondary sanctions exposure for non-U.S. persons in the oil trade. *(FAQ #831)*

Non-U.S. person exposure: Any non-U.S. person who knowingly operates in these sectors, or engages in significant transactions involving goods/services used in connection with these sectors, or provides material support to SDN-designated persons, risks blocking sanctions.

4.6 Secondary Sanctions Enforcement Track Record

Date	Party Sanctioned / Settlement	Conduct	Compliance Implications
Jun 2019	Cosco Shipping Tanker (SDN designation, later removed)	Transporting Iranian crude oil	Shipping companies face direct SDN risk for Iran oil transport; even temporary designation disrupts global business
Dec 2019	Bank Kunlun (China) — CAPTA	Processing Iran-related transactions	FFIs face correspondent banking cutoff; China-based FIs not immune
Mar 2022	Multiple Chinese oil traders (SDN)	Purchasing Iranian crude via UAE fronts	UAE-based intermediaries used as evasion mechanism are themselves targetable
Nov 2022	OFAC enforcement: Toll Holdings — $6.13M penalty	Indirect Iran-related payments by foreign subsidiaries processed by	U.S. parent IT/payment systems facilitating subsidiary transactions create ITSR

		U.S. parent systems	exposure
Oct 2024	Petroleum/petrochemical sector designation	New sector determination — affects all non-U.S. persons in Iran oil trade	Any foreign entity trading Iranian petroleum now faces SDN designation risk under expanded secondary sanctions
2024–2026	Ongoing OFAC designations of Iranian tanker networks, teapot refineries	Processing Iranian crude; evasion using ship-to-ship transfers, flag changes, AIS manipulation	Teapot refineries in China and other jurisdictions face SDN risk (see

Note on last row: See April 2026 OFAC teapot refinery alert for details.

WARNING — SAFE HARBOR DISTINCTIONS UNDER SECONDARY SANCTIONS

CISADA provides limited humanitarian exceptions. Under *(FAQ #844)*, non-U.S. persons generally do not risk secondary sanctions exposure for sales of agricultural commodities, food, medicine, or medical devices to Iran — but only if the transaction does not involve SDN-listed persons designated for terrorism or WMD proliferation. There is NO comparable general humanitarian safe harbor for non-U.S. persons in the petroleum, petrochemical, or financial sectors.

KEY COMPLIANCE TAKEAWAY

Iran's secondary sanctions cover energy, financial, shipping, insurance, and metals sectors with no bright-line transaction thresholds and very limited safe harbors; non-U.S. persons who operate in these sectors must conduct Iran-specific due diligence regardless of any direct U.S. nexus.

5. Sanctions Lists — Iran Program

List	Basis	What It Means	50% Rule?	Key Iran Application
SDN List (OFAC)	EOs, ISA, CISADA, IFCA, CAATSA, ITSR	Property blocked; U.S. persons prohibited from all dealings; requires license to unblock	YES — entities ≥50% owned by SDN persons are themselves blocked even if not listed	Most Iran-designated persons appear here; includes GOI, CBI, IRGC, NIOC, designated banks, IRGC-affiliated persons under GTSR
NS-MBS List	ISA, NDAA FY2012, CISADA, IFCA, E.O. 13846	Non-SDN secondary sanctions consequences; U.S. persons may not face primary blocking restrictions	NO — 50% Rule does NOT apply to NS-MBS List	Used for secondary sanctions consequences against non-U.S. persons in Iran-related sectors
SSI List (Sectoral)	Not used for Iran	N/A — SSI list is specific to Russia sanctions	N/A	No Iran SSI designations exist; do not confuse with Russia program
FSE List (Foreign	E.O. 13608	Foreign persons who	No specific	Currently empty as of

Sanctions Evaders)		violated or caused violations of Iran or Syria sanctions; U.S. persons prohibited from transactions	50% Rule provision	December 18, 2025 (remaining name removed); may be repopulated
CAPTA List	CISADA, IFCA, EO 13846	Foreign FFIs subject to prohibitions on U.S. correspondent/payable-through accounts	No	Used against FFIs facilitating transactions with Iran's financial sector

KEY LIMIT — 50% RULE APPLICABILITY

The 50% Rule applies to SDN-listed persons under the ITSR: entities owned 50% or more, in the aggregate, by one or more SDN-listed persons are themselves treated as blocked, regardless of whether they are separately named on the SDN List. The 50% Rule does NOT apply to the NS-MBS List. Always determine which list a counterparty appears on before applying ownership analysis. *(FAQ #105)*

KEY COMPLIANCE TAKEAWAY

Iran-related counterparty screening requires checking the SDN List (with 50% Rule ownership analysis), NS-MBS List, CAPTA List, and FSE List; the SSI List is Russia-specific and does not apply. IRGC-affiliated persons appear on the SDN List under the GTSR [SDGT] program tag.

6. Licensing — General and Specific Licenses

6.1 General Licenses

General licenses (GLs) authorize categories of transactions without requiring individual OFAC approval. The following GLs are currently in effect for Iran (verify current status on the OFAC Iran sanctions page before relying on any GL):

GL	Authorization	Key Conditions / Limits
GL 8A	Certain humanitarian trade transactions involving the Central Bank of Iran (CBI) or National Iranian Oil Company (NIOC)	Covers transactions for food, agricultural commodities, medicine, medical devices. Does NOT authorize transactions involving persons designated for terrorism or WMD. Requires payment through non-designated third-country financial institutions.
GL E	Certain services in support of nongovernmental organizations' activities in Iran	Permits specified NGO activities including disaster relief, humanitarian assistance. Does not authorize transactions with SDN-listed persons designated for terrorism/WMD or the IRGC.
GL F	Professional and amateur sports activities and exchanges between U.S. and Iran	Authorizes participation in sports competitions, exchanges of athletes; does not cover commercial sports transactions or broadcast rights for separate compensation.
GL G	Certain academic exchanges; exportation/importation of certain educational services	Covers academic exchange programs; importation/exportation of educational materials; online academic courses. Does not cover transactions with designated Iranian universities.

GL J1	Reexportation of certain civil aircraft to Iran on temporary sojourn	Narrow authorization for non-U.S. airlines whose aircraft briefly transit Iran; strict conditions on no payment to GOI or blocked persons.
GL L	Certain transactions involving Iranian financial institutions blocked pursuant to EO 13902	Permits limited transactions (e.g., tax payments, employee salaries, utilities) necessary for wind-down by U.S. persons with blocked Iranian FIs.
GL Q	Limited safety, environmental, and sale transactions involving M.V. Tinos I	Vessel-specific; limited time authorization issued May 20, 2025.
GL T	Limited safety and environmental transactions and offloading of cargo involving certain blocked persons/vessels blocked on January 23, 2026	Vessel-specific; issued January 23, 2026.
§ 560.210	Importation and exportation of information and informational materials	Personal communications, books, newspapers, films, CDs. Does not extend to goods or services for use in Iran's energy, military, or nuclear programs. NOTE: This general exception does NOT apply to transactions with the IRGC or IRGC officials/agents/affiliates blocked under the GTSR (31 CFR Part 594). See Section 3.
§ 560.516	Services related to participation in legal proceedings	Authorizes legal services including fees for representation in U.S. courts in matters involving Iranian counterparties; subject to specific conditions.
§ 560.518	Household and personal effects	Personal-use items inherited from or sent by persons in Iran; not for resale or commercial use.

6.2 Specific License Policy

Specific licenses are available for transactions not covered by general licenses that serve U.S. foreign policy or national security interests. The following licensing policies apply:

- **Humanitarian assistance:** OFAC has a licensing policy in support of humanitarian assistance to the Iranian people, including food, medicine, and disaster relief, subject to conditions preventing diversion to the Government of Iran or designated persons.
- **Democracy and human rights activities:** OFAC has a positive licensing policy for activities supporting Iranian civil society, human rights documentation, and democratic governance.
- **Legal proceedings:** Licensed on a case-by-case basis; general authorization exists for legal representation fees in U.S. court proceedings.
- **TSRA:** Agricultural commodities, medicine, and most medical devices to Iran require a specific license under TSRA; one-year renewable licenses.

> **NOTE — NO LICENSE AVAILABLE FOR MOST COMMERCIAL TRANSACTIONS**
> There is no general licensing policy for commercial transactions with Iran. The embargo covers virtually all commercial dealings. Specific licenses for commercial purposes are rarely granted. Practitioners should not assume a specific license is available for a standard commercial transaction.

6.3 Waiver Authorities

Certain statutory provisions (ISA, CISADA, IFCA) permit the President or Secretary of State to issue waivers of secondary sanctions consequences. Waivers are typically issued to U.S. allies undertaking "significant reductions" in Iranian oil purchases under NDAA FY2012 § 1245. *(FAQ #846)* As of 2026, the administration has not indicated renewed waiver issuance for Iranian oil importers.

KEY COMPLIANCE TAKEAWAY

Iran general licenses are narrow, vessel-specific, or sector-specific; most commercial transactions with Iran have no available general license, and specific license availability for commercial purposes is extremely limited. Note that the § 560.210 informational materials exception does not extend to transactions with IRGC/GTSR-designated persons (Section 3).

7. Compliance Quick-Reference Checklist

Apply this checklist at the transaction level before proceeding with any transaction that may involve Iran, Iranian-origin goods, Iranian persons, or persons who may operate in Iran-related sectors.

Step	Action Required
Step 1: Is any party an Iranian person, entity, or the Government of Iran?	Screen all counterparties (including intermediaries, beneficial owners, vessels, and ports) against the SDN List. Apply the 50% Rule to all direct and indirect ownership chains. Screen against CAPTA List and NS-MBS List.
Step 2: Is the IRGC or an IRGC-affiliated person involved? (CAATSA Title I / GTSR check)	Check whether any counterparty is the IRGC itself, or is designated as an IRGC official, agent, or affiliate under 31 CFR Part 594 (GTSR). If so, the standard IEEPA exemptions — personal communications, humanitarian donations, informational materials, travel — are **unavailable**. This is a materially harder restriction than standard Iran sanctions. *(FAQ #533)* *(FAQ #534)*
Step 3: Is the counterparty a foreign financial institution?	If so, check the CAPTA List. Determine whether the FFI has conducted or facilitated significant transactions with Iranian designated persons or the CBI. Even absent a CAPTA listing, assess whether your transaction constitutes "facilitation" of such activity.
Step 4: Are any goods, technology, or services of Iranian origin involved?	If yes, U.S. person transactions are prohibited under §§ 560.201 and 560.206. Check whether an applicable general license (e.g., informational materials, personal effects) applies. Remember: the § 560.210 informational materials exception does NOT apply if an IRGC/GTSR-designated person is involved.
Step 5: Is any export, re-export, or supply to Iran involved?	Prohibited under § 560.204. Check for "reason to know" red flags: transit jurisdiction, consignee mismatch, vague end-use, unusual payment routing.
Step 6: Does the transaction constitute facilitation?	Apply § 560.208. If you are a U.S. person approving, financing, guaranteeing, or enabling a transaction that would be prohibited if done directly, the facilitation prohibition applies even if no U.S. goods/funds are involved.
Step 7: For non-U.S. persons — secondary	Does the transaction involve Iran's energy, petroleum, petrochemical, financial, shipping, metals, or insurance sectors? If yes, assess secondary sanctions risk under ISA, CISADA, IFCA, E.O. 13846, and E.O. 13902 (as expanded October

sanctions exposure?	2024). Note: no bright-line threshold.
Step 8: Is a license or exception available?	Review applicable general licenses (Section 6). If no GL applies, assess specific license policy. Do not proceed on assumption of license availability without confirmation. See OFAC Iran sanctions page for current GLs.
Step 9: Document your analysis	Maintain records of screening results (date/time of search, database version), ownership analysis, license relied upon, and any red flag assessment. OFAC's compliance program guidance requires documented transaction analysis.

8. Key FAQs — Operative Answers

Section 105 required mandatory imposition of E.O. 13224 terrorism sanctions on the IRGC and IRGC officials/agents/affiliates. OFAC designated the IRGC on October 13, 2017, and amended the GTSR on October 31, 2017. The GTSR amendment blocks all foreign persons OFAC identifies as IRGC officials, agents, or affiliates as a class — blocking is effective upon OFAC's identification, not only upon individual designation.

The IRGC was already blocked under three prior EOs (E.O. 13382, E.O. 13553, E.O. 13606). The additional E.O. 13224 / GTSR designation removes the standard IEEPA exemptions: personal communications, humanitarian donations, information/informational materials, and travel exemptions that apply in most OFAC programs are NOT available for transactions with the IRGC or IRGC-affiliated persons blocked under the GTSR.

No. OFAC revoked the U-Turn authorization in November 2008 and has not restored it. U.S. depository institutions may no longer process U-Turn transactions — transactions that originate and terminate outside the United States but clear through a U.S. correspondent — if Iran or an Iranian person is a party.

Yes. Any entity owned 50% or more, in the aggregate, by one or more SDN-listed persons is itself blocked, even if not separately named. This applies to all ITSR-related designations, including IRGC-related SDN designees. Practitioners must conduct ownership analysis, not merely name-match.

Generally no, for transactions consistent with GL 8A (food, medicine, agricultural commodities, medical devices), non-U.S. persons do not risk secondary sanctions exposure. However, this exception does not extend to transactions involving SDN-listed persons designated for terrorism or WMD proliferation.

No. OFAC will not target Iranian manufacturers of medicines, medical devices, or products used for sanitation or hygiene under E.O. 13902, or persons conducting/facilitating transactions for provision of such items, provided the transaction does not involve a person designated for terrorism or WMD.

OFAC interprets designated sectors broadly. Any person who knowingly operates in, or knowingly engages in a significant transaction for, a designated sector risks blocking sanctions. Persons who provide material support to SDN-designated persons in those sectors are also at risk.

Yes, but limited. Non-U.S. persons generally do not risk secondary sanctions for sales of agricultural commodities, food, medicine, or medical devices to Iran. However, such transactions must not involve persons designated for terrorism or WMD, and must not involve the CBI, NIOC, or NIOC-controlled entities except as permitted by GL 8A.

State Department waivers issued under IFCA remain valid for their stated period. Activities conducted under valid waivers are not sanctionable during the wind-down period. Contact the State Department for current waiver status.

Transactions related to legal proceedings (administrative, judicial, arbitral, international tribunals) involving Iranian financial institutions or the financial sector under E.O. 13902 are treated in the same manner as other sanctionable conduct, subject to applicable license or exception. GL provisions for legal fees may apply (§ 560.516).

9. Official Document Index

9.1 Legislation

Statute	Citation	Key Provisions
International Emergency Economic Powers Act	50 U.S.C. § 1701 et seq.	Foundation for all OFAC EO-based sanctions; grants President emergency economic powers
Iran Sanctions Act of 1996 (ISA)	Pub. L. 104-172	Secondary sanctions on energy sector investments ≥$20M
Comprehensive Iran Sanctions, Accountability, and Divestment Act (CISADA) 2010	Pub. L. 111-195; 22 U.S.C. § 8501	Foreign FI secondary sanctions; state divestment
NDAA FY2012 (§ 1245)	Pub. L. 112-81	Significant reductions in Iranian crude purchases; CBI secondary sanctions
Iran Freedom and Counter-Proliferation Act (IFCA) 2012	22 U.S.C. § 8801	Sector-based secondary sanctions: energy, shipping, metals, insurance

Trade Sanctions Reform and Export Enhancement Act (TSRA) 2000	22 U.S.C. § 7201	Agricultural/medicine/medical device exports — specific license required
Countering America's Adversaries Through Sanctions Act (CAATSA) 2017	Pub. L. 115-44	Title I: Mandatory IRGC designation under E.O. 13224/GTSR; removes IEEPA exemptions for IRGC/GTSR designees. Titles II–III: Russia and North Korea.

9.2 Executive Orders (Iran-Specific)

EO	Date	Primary Effect
E.O. 12613	Oct 29, 1987	Original import embargo
E.O. 12957	Mar 15, 1995	Petroleum development prohibition
E.O. 12959	May 6, 1995	Near-total trade/investment embargo
E.O. 13059	Aug 19, 1997	Comprehensive consolidation of prohibitions
E.O. 13224 (Global Terrorism)	Sep 23, 2001	Blocking property of terrorism-connected persons; implemented by GTSR (31 CFR Part 594); basis for mandatory CAATSA Section 105 IRGC designation
E.O. 13382	Jun 28, 2005	WMD proliferators — Iran and other programs
E.O. 13553	Sep 28, 2010	Human rights in Iran
E.O. 13599	Feb 5, 2012	GOI and Iranian FI property blocking
E.O. 13846	Aug 6, 2018	Post-JCPOA restoration of secondary sanctions
E.O. 13871	May 8, 2019	Iron, steel, aluminum, copper sectors
E.O. 13876	Jun 24, 2019	Supreme Leader; financial sector authority
E.O. 13902	Jan 10, 2020	Construction, mining, manufacturing, textiles; petroleum/petrochemical (Oct 2024)
E.O. 13949	Sep 21, 2020	Conventional arms activities
EO of Feb 6, 2026	Feb 6, 2026	Tariff framework for countries acquiring Iranian goods/services

9.3 CFR Regulations

Regulation	Citation	Scope
Iranian Assets Control Regulations (IACR)	31 CFR Part 535	Frozen Iranian government assets from 1979 hostage crisis
Iranian Transactions and Sanctions Regulations (ITSR)	31 CFR Part 560	Primary trade/investment embargo; core prohibitions
Iranian Financial Sanctions Regulations (IFSR)	31 CFR Part 561	Foreign FI secondary sanctions; CAPTA
Iranian Human Rights Abuses Sanctions Regulations (IHRASR)	31 CFR Part 562	Targeted human rights authorities
Global Terrorism Sanctions Regulations (GTSR)	31 CFR Part 594	Implements E.O. 13224; amended Oct 31, 2017 pursuant to CAATSA Section

		105 to block IRGC officials/agents/affiliates as a class; IEEPA exemptions unavailable for GTSR designees

9.4 Key Guidance Documents

- Guidance for Shipping and Maritime Stakeholders on Detecting and Mitigating Iranian Oil Sanctions Evasion (OFAC, April 16, 2025)
- OFAC Alert: Sanctions Risk of Dealing with Teapot Oil Refineries (April 28, 2026)
- Iran Ballistic Missile Procurement Advisory (OFAC, October 18, 2023)
- Guidance to Industry on Iran's UAV-Related Activities (OFAC, June 9, 2023)
- Financial Channels to Facilitate Humanitarian Trade with Iran (OFAC, October 25, 2019)
- Amendment of Global Terrorism Sanctions Regulations — CAATSA Section 105 Implementation (October 31, 2017)
- OFAC Iran Sanctions FAQ Topic Page

KEY COMPLIANCE TAKEAWAY
Consult the OFAC Iran Sanctions page for current general licenses, guidance, and FAQ updates before finalizing any Iran-related compliance analysis.