

PROVISION OF SERVICES

RELATED PROVISION: ARTICLE 5n OF COUNCIL REGULATION 833/2014
FREQUENTLY ASKED QUESTIONS – AS OF 26 OCTOBER 2022

/Vertimas iš anglų kalbos 1, 6 ir 12 dalys/

1. ES uždraudė teikti tam tikras su verslu susijusias paslaugas Rusijos vyriausybei, taip pat juridiniams asmenims, pavyzdžiui, įmonėms ir kitiems Rusijoje įsteigtiems subjektams ar organizacijoms. Kokios paslaugos draudžiamos?

Paskutiniai pakeitimai: 2022-10-26

Nuo 2022 m. birželio 4 d. draudžiama tiesiogiai ar netiesiogiai teikti apskaitos, audito, įskaitant teisės aktų nustatytą auditą, buhalterijos ir konsultavimo mokesčių klausimais paslaugas, taip pat verslo ir vadybos konsultacijų ir viešųjų ryšių paslaugas (Tarybos reglamento 833/2014 5n straipsnis) Rusijos vyriausybei, taip pat juridiniams asmenims, pavyzdžiui, įmonėms ir kitiems Rusijoje įsteigtiems subjektams ar organizacijoms.

Draudžiamų paslaugų apimtis turėtų būti aiškinama atsižvelgiant į [2005 m. sausio 12 d. Europos Parlamento ir Tarybos reglamento \(EB\) Nr. 184/2005 dėl mokėjimų balanso, tarptautinės prekybos paslaugomis ir tiesioginių užsienio investicijų Bendrijos statistikos II priedą](#)¹¹.

- Apskaitos, audito, buhalterijos ir konsultavimo mokesčių klausimais paslaugos apima verslo ir kitų prekybinių sandėrių įrašų tvarkymą, apskaitos duomenų ir finansinių ataskaitų tikrinimą, įmonės mokesčių planavimą, konsultavimą ir mokesčių dokumentų rengimą.
- Verslo ir vadybos konsultacijų bei viešųjų ryšių paslaugos apima įmonių teikiamas patariamąsias, rekomendacijų teikimo ir veiklos pagalbos paslaugas, susijusias su verslo politika bei strategija ir bendruoju organizacijos planavimu, struktūros kūrimu bei kontrole. Įtraukiamos vadybos audito, rinkos vadybos, žmoniškųjų išteklių, gamybos vadybos ir projektų vadybos konsultacinės paslaugos; taip pat patariamąsios, rekomendacijų teikimo ir veiklos paslaugos, susijusios su klientų įvaizdžio ir jų ryšių su institucijomis ir plačiaja visuomene gerinimu.

A priede rasite draudimų teikti paslaugas, taip pat atitinkamų likvidavimo laikotarpių, išimčių ir leidžiančių nukrypti nuostatų aprašą.

1. The EU has prohibited the provision of certain business-relevant services to the Russian government, as well as to legal persons such as companies and other entities or bodies established in Russia. What kind of services are prohibited?

Last update: 26 October 2022

As of 4 June 2022, it is prohibited to provide, directly or indirectly, accounting, auditing, including statutory audit, bookkeeping and tax consulting services, as well as business and management consulting or public relations services (Article 5n of Council Regulation 833/2014)

¹ Žr. 2022 m. birželio 3 d. Tarybos reglamento (ES) Nr. 2022/879, iš dalies keičiančio Tarybos reglamentą (ES) Nr. 833/2014, 26 konstatuojamąją dalį (*skirtingai negu originaliaime tekste, vertime daroma nuoroda į reglamento suvestinę redakciją – Advokatūros past.*)

to the Russian government, as well as to legal persons such as companies and other entities or bodies established in Russia.

[The scope of the services prohibited should be interpreted with reference to Annex II to Regulation \(EC\) No 184/2005 of the European Parliament and of the Council of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment²](#)

- Accounting, auditing, bookkeeping and tax consultancy services cover the recording of commercial transactions for businesses and others; examination services of accounting records and financial statements; business tax planning and consulting; and the preparation of tax documents.
- Business and management consulting and public relations services cover advisory, guidance and operational assistance services provided to businesses for business policy and strategy and the overall planning, structuring and control of an organisation. Management fees, management auditing; market management, human resources, production management and project management consulting; and advisory, guidance and operational services related to improving the image of the clients and their relations with the general public and other institutions are all included.

Please find in Annex A an outline of the prohibitions on the provision of services, as well as of the relevant wind down periods, exemptions and derogations.

2. Do public relations services falling under the prohibition of Article 5n (1) also include lobbying activities?

Last update: 26 October 2022

Yes, lobbying services could constitute public relations services and therefore fall under the prohibition laid down in Article 5n.

As stated in [Article 3 of the interinstitutional agreement of 20 May 2021 on a mandatory transparency register](#), the activities covered by lobbying services include, inter alia:

- organising or participating in meetings, conferences and events, and engaging in any similar contacts with EU institutions;
- contributing to, or participating in, consultations, hearings or similar initiatives;
- organising communication campaigns, platforms, networks and grassroots initiatives; and
- preparing or commissioning policy and position papers, amendments, opinion polls, surveys, open letters, other communication or information material, or commissioning and carrying out research.

However,

- activities by employers and trade unions acting as participants in social dialogue;
- activities carried out by individuals acting in a strictly personal capacity and not in

² See Recital (26) of Council Regulation 2022/879 of 3 June 2022, amending Council Regulation 833/2014.

association with others; and

- spontaneous, purely private or social meetings and meetings taking place in the context of an administrative procedure established by the treaties or legal acts of the EU

are not covered by the definition of lobbying activities and therefore fall outside the scope of Article 5n (1).

3. What do the terms “strictly“ and “exclusive“ refer to in the exceptions contained in Articles 5n (3), (4), (5), (6) and (7)?

Last update: 26 October 2022

These terms are used to make sure that the exceptions contained in Articles 5n (3), (4), (5), (6) and (7) are correctly interpreted by EU operators when assessing whether they can rely on these provisions. These exceptions are to be interpreted restrictively. The term strictly means that there is no other way to terminate contracts or to exercise the right of defense other than to rely on the provision of these otherwise prohibited services.

Article 12 prohibits conscious and intentional participation in activities the object or effect of which is to circumvent the prohibitions in the Regulation.

4. Does the prohibition on providing services “indirectly“ in Article 5n (1) prohibit an EU auditing services provider from providing auditing services to subsidiaries of an entity established in Russia?

Last update: 24 June 2022

No. It is not prohibited to provide services to non-Russian entities, that is entities not established in Russia, even if they are subsidiaries of entities established in Russia.

The use of the term “indirectly” in paragraph 1 of Article 5n means for example that it is prohibited for an EU auditing services provider to provide services to EU or other non-Russian entities that are subsidiaries of entities established in Russia if those services would actually be for the benefit of the parent company established in Russia.

Article 12 prohibits knowing and intentional participation in activities the object or effect of which is to circumvent prohibitions in the Regulation.

5. Does the prohibition on providing services “indirectly“ in Article 5n (1) prohibit an EU auditing services provider from providing outsourced auditing services to Russian legal entities?

Last update: 24 June 2022

Yes. EU entities cannot provide services to entities established in Russia, so they cannot use outsourced auditing services to provide prohibited services as this indeed could be considered an indirect provision of these services.

Article 12 prohibits EU entities to participate, knowingly and intentionally, in activities the object or effect of which is to circumvent prohibitions in this Regulation.

6. Ar 5n straipsnio 1 ir 2 dalyse nustatytas draudimas teikti paslaugas draudžia ES įsteigtiems subjektams, kurie yra Rusijos įmonių dukterinės įmonės, teikti su verslu susijusias paslaugas savo pagrindinėms įmonėms, įsteigtoms Rusijoje?

Paskutiniai pakeitimai: 2022-10-24

Taip. ES įsteigtiems subjektams, įskaitant tuos, kurie yra Rusijoje įsteigtų įmonių dukterinės įmonės, taikomos ES sankcijos. Todėl jiems draudžiama tiesiogiai ar netiesiogiai teikti apskaitos, audito, įskaitant teisės aktų nustatytą auditą, buhalterijos ir konsultavimo mokesčių klausimais paslaugas ir verslo ir vadybos konsultacijų ir viešųjų ryšių paslaugas, taip pat architektūros ir inžinerijos, teisinio konsultavimo paslaugas ir IT konsultavimo paslaugas Rusijos Vyriausybei arba Rusijoje įsteigtiems asmenims.

6. Does the prohibition on providing services in Article 5n (1) and (2) prohibit entities established in the EU which are subsidiaries of Russian companies from providing business-related services to their mother companies established in Russia?

Last update: 24 October 2022

Yes. Entities established in the EU, including those that are subsidiaries of companies established in Russia, are bound by EU sanctions. Hence, they are prohibited from providing, directly or indirectly, accounting, auditing, including statutory audit, bookkeeping or tax consulting services, or business and management consulting or public relations services as well as architectural and engineering services, legal consultancy services and IT consultancy services, to the Government of Russia or persons established in Russia.

7. Does the prohibition on providing services prohibit nationals of EU Member States or persons located in the EU from working as employees of entities established in Russia?

Last update: 24 June 2022

Not necessarily, it depends on the service provided. Under Article 5n, EU persons, including nationals of EU Member States or persons located in the Union, are prohibited from providing, directly or indirectly, accounting, auditing, including statutory audit, bookkeeping or tax consulting services, or business and management consulting or public relations services to the Government of Russia or persons established in Russia. Hence, EU persons are prohibited from providing these services to companies established in Russia in their capacity as employees. However, EU persons can still provide all services that are not prohibited in their capacity as employees.

8. How is the sectoral scope for 'IT consultancy services' defined in relation to Art 5n (2) of Council Regulation 833/2014?

Last update: 24 October 2022

IT consultancy services are defined by reference to the United Nations' Central Products Classification "CPC" (Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov., 1991).

According to this definition, 'IT consultancy services' include:

- Consultancy services related to the installation of computer hardware: assistance services to the clients in the installation of computer hardware (i.e. physical equipment) and computer networks.
- ‘Software implementation services’: all services involving consultancy services on, development and implementation of software. The term "software" may be defined as the sets of instructions required to make computers work and communicate. A number of different programmes may be developed for specific applications (application software), and the customer may have a choice of using ready-made programmes off the shelf (packaged software), developing specific programmes for particular requirements (customized software) or using a combination of the two. The following sub-sectors are included:
 - Systems and software consulting services: services of a general nature prior to the development of data processing systems and applications. It might be management services, project planning services, etc.
 - Systems analysis services: analysis services include analysis of the clients' needs, defining functional specification, and setting up the team. Also involved are project management, technical coordination and integration and definition of the systems architecture.
 - Systems design services: design services include technical solutions, with respect to methodology, quality-assurance, choice of equipment software packages or new technologies, etc.
 - Programming services: programming services include the implementation phase, i.e. writing and debugging programmes, conducting tests, and editing documentation.
 - Systems maintenance services: maintenance services include consulting and technical assistance services of software products in use, rewriting or changing existing programmes or systems, and maintaining up-to-date software documentation and manuals. Also included are specialist work, e.g. conversions.

9. Do the measures on ‘IT consultancy services’ further hamper the already challenging working conditions of civil society organisation in Russia?

Last update: 24 October 2022

The new ban on ‘IT consultancy services’ is subject to the exceptions and derogations specified in Article 5n of the Regulation, which aim to protect the work of the civil society. The derogations provided for concern, inter alia, the supply of IT consultancy services necessary for (see paragraph 10):

- civil society activities that directly promote democracy, human rights or the rule of law in Russia;

- the provision of electronic communication services by Union telecommunication operators necessary for the operation, maintenance and security, including cybersecurity, of electronic communication services, in Russia, in Ukraine, in the Union, between Russia and the Union, and between Ukraine and the Union, and for data centre services in the Union.

10. Which software updates are exempted from the prohibition to provide IT consultancy services?

Last update: 24 October 2022

The Regulation includes an exception to the ban for activities related to dual-use goods and technology, as listed in Annex VII, when those activities concern non-military use or a non-military end user, intended for software updates. For this reason, Article 5n clarifies that the new ban on EU exports of ‘IT consultancy services’ will not apply to the provision of services necessary for software updates for non-military use and for a non-military end user, permitted in relation to dual-use goods and technology, as listed in Annex VII of the Regulation.

11. What activities are covered under the prohibition on ‘architectural and engineering services’ in Art. 5n (2) of Council Regulation 833/2014?

Last update: 24 October 2022

‘Architectural and engineering services’ are defined by reference to the United Nations’ Central Products Classification “CPC” (Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov., 1991). According to this definition, the covered sub-sectors are: ‘Architectural services’, ‘Engineering services’, ‘Integrated engineering services’, ‘Urban planning and landscape architectural services’ and ‘Related scientific and technical consulting services’.

‘Architectural services’ include:

- Advisory and pre-design architectural services: assistance, advisory and recommendation services concerning architectural and related matters. Included here are services as undertaking preliminary studies addressing issues such as site philosophy, intent of development, climatic and environmental concerns, occupancy requirements, cost constraints, site selection analysis, design and construction scheduling and any other issues affecting the nature of the design and construction of a project. The provision of these services is not necessarily related to a new construction project. For example, it may consist of advice concerning the means of carrying out maintenance, renovation, restoration or recycling of buildings, or appraisals of the value and quality of buildings or of advice on any other architectural matter.
- Architectural design services: architectural design services for buildings and other structures. Design services may consist of one or a combination of the following: schematic design services, which consist of determining, with the client, the essential character of the project, defining intent, space requirements, budget limitations and time scheduling; and of preparing sketches including floor plans, site plans and exterior views;

design development services, which consist of a more precise illustration of the design concept in terms of siting plan, form, material to be used, structural, mechanical and electrical systems and probable construction costs; final design services, which consist of drawings and written specifications sufficiently detailed for tender submission and construction, and of expert advice to the client at the time of calling for and accepting tenders.

- Contract administration services: advisory and technical assistance services to the client during the construction phase to ensure that the structure is being erected in conformity with the final drawings and specifications. This involves services provided both in offices and the field, such as construction inspection, preparation of progress reports, issuance of certificates for payments to the contractor, guidance to the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.
- Combined architectural design and contract administration services: combinations of architectural services utilized on most projects including schematic design, design development, final design and contract administration services. This may include post construction services which consist of the assessment of deficiencies in construction and instructions regarding corrective measures to be taken during the 12-month period following the completion of the construction.
- Other architectural services: all other services requiring the expertise of architects, such as the preparation of promotional material and presentations, preparation of as-built drawings, constant site representation during the construction phase, provision of operating manuals, etc.

‘Engineering services’ include:

- Advisory and consultative engineering services: assistance, advisory and recommendation services concerning engineering matters. Included here are the undertaking of preparatory technical feasibility studies and project impact studies. Examples are: study of the impact of topography and geology on the design, construction and cost of a road, pipeline or other transportation infrastructure; study of the quality or suitability of materials intended for use in a construction project and the impact on design, construction and cost of using different materials; study of the environmental impact of a project; study of the efficiency gains in production as a result of alternative process, technology or plant layout. The provision of these services is not necessarily related to a construction project. It may consist, for example, of the appraisal of the structural, mechanical and electrical installations of buildings, of expert testimony in litigation cases, of assistance to government bodies in drafting laws, etc.
- Engineering design services for the construction of foundations and building structures: structural engineering design services for the load-bearing framework of residential and commercial, industrial and institutional buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to

define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase. Exclusion: Engineering services for buildings if they are an integral part of the engineering design service for a civil work or production plant or facility.

- Engineering design services for mechanical and electrical installations for buildings: mechanical and electrical engineering design services for the power system, lighting system, fire alarm system, communication system and other electrical installations for all types of buildings and/or the heating, ventilating, air conditioning, refrigeration and other mechanical installations for all types of buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.
- Engineering design services for the construction of civil engineering works: engineering design services for the construction of civil engineering works, such as bridges and viaducts, dams, catchment basins, retaining walls, irrigation systems, flood control works, tunnels, highways and streets including interchanges and related works, locks, canals, wharves and harbours works, water supply and sanitation works such as water distribution systems, water, sewage, industrial and solid waste treatment plants and other civil engineering projects. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase. Included are engineering design services for buildings if they are an integral part of the engineering design for a civil engineering work.
- Engineering design services for industrial processes and production: engineering design services for production processes, procedures and facilities. Included here are design services as they relate to methods of cutting, handling and transporting logs and logging site layout; mine development layout and underground construction, the complete civil, mechanical and electrical mine surface plant installations including hoists, compressors, pumping stations, crushers, conveyors and ore and waste-handling systems; oil and gas recovery procedures, the construction, installation and/or maintenance of drilling equipment, pumping stations, treating and storage facilities and other oil field facilities; materials flows, equipment layout, material handling systems, processes and process control (which may integrate computer technology) for manufacturing plants; special

- machinery, equipment and instrumentation systems; any other design services for production procedures and facilities. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including
- working drawings, specifications regarding materials to be used, method of construction and/or installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the installation phase. Included are engineering design services for buildings if they are an integral part of the engineering design service for a production plant or facility.
 - Engineering design services n.e.c.: other specialty engineering design services. Included here are acoustical and vibration engineering designs, traffic control systems designs, prototype development and detailed designs for new products and any other specialty engineering design services. Exclusion: The aesthetic design of products and the complete design of products which do not require complex engineering (e.g. furniture) are classified in subclass 87907 (Specialty design services).
 - Other engineering services during the construction and installation phase: advisory and technical assistance services to the client during construction to ensure that construction work is in conformity with the final design. This involves services provided both in offices and in the field, such as the review of shop drawings, periodic visits to the site to assess progress and quality of the work, guiding the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.
 - Other engineering services: engineering services not elsewhere classified. Included here are geotechnical engineering services providing engineers and architects with necessary subsurface information to design various projects; groundwater engineering services including groundwater resources assessment, contamination studies and quality management; corrosion engineering services including inspection, detection and corrosion control programmes; failure investigations and other services requiring the expertise of engineers.

‘Integrated engineering services’ include:

- Integrated engineering services for transportation infrastructure turnkey projects: fully integrated engineering services for the construction of transportation infrastructure turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contract work as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

- Integrated engineering and project management services for water supply and sanitation works turnkey projects: fully integrated engineering services for the construction of water supply and sanitation works turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.
- Integrated engineering services for the construction of manufacturing turnkey projects: fully integrated engineering services for the construction of manufacturing facilities turnkey projects. Services included here are planning and pre-investment studies to address issues such as the integration of operations, site selection, pollution and effluent control and capital requirements; all necessary structural, mechanical and electrical design services; production process engineering design services including detailed process flow diagrams, general site and plant arrangement drawings, plant and equipment specifications; tender specifications; construction scheduling inspection and acceptance of work as well as technical services, such as the selection and training of personnel, the provision of operations and maintenance manuals, start-up assistance and any other engineering services that form part of an integrated bundle of services for a turnkey project.
- Integrated engineering services for other turnkey projects: fully integrated engineering services for other construction works. Services included here are planning and pre-investment studies, preliminary and final design, cost estimates, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

‘Urban planning and landscape architectural services’ include:

- Urban planning services: development services of programme regarding land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development.
- Landscape architectural services: plan and design services for the aesthetic landscaping of parks, commercial and residential land, etc. This implies preparing site plans, working drawings, specifications and cost estimates for land development, showing ground contours, vegetation to be planted, and facilities such as walks, fences and parking areas. Also included are inspection services of the work during construction.

‘Related scientific and technical consulting services’ include:

- Geological, geophysical and other scientific prospecting services: geological, geophysical, geochemical and other scientific consulting services as they relate to the location of mineral deposits, oil and gas and groundwater by studying the properties of the earth and rock formations and structures. Included here are the services of analysing the results of subsurface surveys, the study of earth sample and core, and assistance and advice in developing and extracting mineral resources.
- Subsurface surveying services: gathering services of information on subsurface earth formations by different methods, including seismographic, gravimetric, magnetometric and other subsurface surveying methods.
- Surface surveying services: gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps.
- Map - making services: map-making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic) using results of survey activities, other maps, and other information sources.

/Vertimas iš anglų kalbos/

12. Kokiai veiklai taikomas „teisinio konsultavimo paslaugų“ draudimas pagal Tarybos reglamento (ES) Nr. 833/2014 5n straipsnio 2 dalį? Ar tai turi įtakos teisės į gynybą garantijai?

Paskutiniai pakeitimai: 2022-10-24

Sankcijos už „teisinio konsultavimo paslaugas“ buvo sukurtos taip, kad būtų išsaugota galimybė kreiptis į teismą ir teisė į gynybą. „Teisinio konsultavimo paslaugos“ apima:

- teisinių konsultacijų teikimą klientams ne ginčo tvarka nagrinėjamosiose bylose, įskaitant komercinius sandorius, susijusiose su teisės taikymu ar aiškinimu;
- dalyvavimą su klientais arba jų vardu komerciniuose sandoriuose, derybose ir kituose reikaluose su trečiosiomis šalimis;
- teisinių dokumentų rengimą, vykdymą ir tikrinimą.

Tarybos reglamento (ES) Nr. 833/2014 5n straipsnis aiškiai netaikomas paslaugų, kurios yra griežtai būtinos:

- kad iki 2023 m. sausio 8 d. būtų nutrauktos sutartys, kurios neatitinka šio straipsnio ir yra sudarytos anksčiau nei 2022 m. spalio 7 d., arba tokioms sutartims vykdyti būtinos papildomos sutartys, teikimui;
- siekiant pasinaudoti teise į gynybą teismo procese ir teise į veiksmingą teisinę gynybą, teikimui;

- siekiant užtikrinti galimybę pasinaudoti teismo, administracinėmis ar arbitražo procedūromis valstybėje narėje, arba pripažinti valstybėje narėje priimto teismo ar arbitražo sprendimą arba užtikrinti jo vykdymą, teikimui, su sąlyga, kad tokių paslaugų teikimas yra suderinamas su šio reglamento ir Tarybos reglamento (ES) Nr. 269/2014 (*5) tikslais, teikimui.

12. Which activities are covered by the prohibition of ‘legal advisory services’ according to Art 5n (2) of Council Regulation (EU) No. 833/2014? Is the guarantee of the right of defence affected?

Last update: 24 October 2022

The sanctions on ‘legal advisory services’ have been designed so as to preserve access to justice and the right of defence. ‘Legal advisory services’ include:

- the provision of legal advice to customers in non-contentious matters, including commercial transactions, involving the application or interpretation of law;
- participation with or on behalf of clients in commercial transactions, negotiations and other dealings with third parties; and
- preparation, execution and verification of legal documents.

Article 5n of Council Regulation (EU) No. 833/2014 explicitly excludes from the ban the provision of services that are strictly necessary:

- for the termination by 8 January 2023 of contracts which are not compliant with this Article concluded before 7 October 2022, or of ancillary contracts necessary for the execution of such contracts;
- for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy; or
- to ensure access to judicial, administrative or arbitral proceedings in a Member State, or for the recognition or enforcement of a judgment or an arbitration award rendered in a Member State, provided that such provision of services is consistent with the objectives of this Regulation and of Council Regulation (EU) No 269/2014.

A PRIEDAS. PASLAUGŲ DRAUDIMŲ APŽVALGA

DRAUDŽIAMA PASLAUGA	LIKVIDAVIMAS	IŠIMTYS		LEIDŽIANČIOS NUKRYPTI NUOSTATOS
<ul style="list-style-type: none"> Apskaita Auditas, įskaitant teisės aktų nustatytą auditą Buhalterijos paslaugos Konsultavimo mokesčių klausimais paslaugos Verslo ir vadybos konsultacijų paslaugos Viešųjų ryšių paslaugos <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 1 dalis</i></p>	<p>Draudimas netaikomas paslaugų, kurios yra griežtai būtinos:</p> <ul style="list-style-type: none"> kad iki 2022 m. liepos 5 d. būtų nutrauktos sutartys, kurios yra sudarytos anksčiau nei 2022 m. birželio 4 d., <p>arba tokioms sutartims vykdyti būtinos papildomos sutartys, teikimui.</p> <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 3 dalis</i></p>	<p>Draudimai netaikomas paslaugų, kurios yra:</p> <ul style="list-style-type: none"> griežtai būtinos siekiant pasinaudoti teise į gynybą teismo procese ir teise į veiksmingą teisinę gynybą, teikimui; <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 5 dalis</i></p> <ul style="list-style-type: none"> griežtai būtinos siekiant užtikrinti galimybę pasinaudoti teismo, administracinėmis ar arbitražo procedūromis valstybėje narėje, teikimui; 		<p>Nacionalinės kompetentingos institucijos gali leisti vykdyti paslaugas, jei jos būtinos:</p> <ul style="list-style-type: none"> humanitariniais tikslais, pavyzdžiui, teikiant pagalbą, įskaitant medicinos priemones ir maistą, perkeltiant humanitarinius darbuotojus ir teikiant susijusią pagalbą arba sudarant sąlygas tokiai pagalbai teikti, arba evakuacijai vykdyti; pilietinės visuomenės veiklai, kuria tiesiogiai skatinama Rusijoje laikytis demokratijos bei teisinės valstybės principų ir gerbti žmogaus teises, vykdyti;
<ul style="list-style-type: none"> Architektūros ir inžinerijos paslaugos Teisinio konsultavimo paslaugos IT konsultavimo paslaugos <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 2 dalis</i></p>	<p>Paslaugų, kurios yra griežtai būtinos:</p> <ul style="list-style-type: none"> kad iki 2023 m. sausio 8 d. būtų nutrauktos sutartys, kurios yra sudarytos anksčiau nei 2022 m. spalio 7 d., <p>arba tokioms sutartims vykdyti būtinos papildomos sutartys, teikimui.</p> <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 4 dalis</i></p>	<ul style="list-style-type: none"> griežtai būtinos siekiant pripažinti valstybėje narėje priimto teismo ar arbitražo sprendimą arba užtikrinti jo vykdymą (jei tokie sandoriai yra suderinami su Tarybos Reglamento (ES) Nr. 833/2014 ir Reglamento (ES) Nr. 269/2014 tikslais), teikimui; <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 6 dalis</i></p> <ul style="list-style-type: none"> griežtai būtinos siekiant išskirtinai naudotis 	<p>Draudimas netaikomas paslaugų, kurios yra:</p> <ul style="list-style-type: none"> būtinos ekstremaliosioms visuomenės sveikatos situacijoms ir įvykių, galinčių turėti didelį ir reikšmingą poveikį žmonių sveikatai ir saugai arba aplinkai, skubiai prevencijai ar pasekmių sušvelninimui arba reagavimui į stichines nelaimes, teikimui; <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 8 dalis</i></p> <ul style="list-style-type: none"> būtinos nekariniam naudojimui skirtos programinės įrangos atnaujinimui ar nekariniam 	<ul style="list-style-type: none"> Sąjungos ir valstybių narių diplomatinių ir konsulinių atstovybių arba tarptautinių organizacijų veikimui Rusijoje; <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 10 dalis</i></p> <ul style="list-style-type: none"> siekiant užtikrinti kritiškai būtinos energijos tiekimą Sąjungoje, taip pat

		<p>Rusijoje įsisteigusiems juridiniams asmenims, subjektams ar organizacijoms, kuriuos nuosavybės teise turi arba vienas ar kartu su kitais kontroliuoja juridinis asmuo, subjektas ar organizacija, įsteigti arba įregistruoti pagal valstybės narės, Europos ekonominės erdvės ar Šveicarijos arba VIII priede išvardytos šalies partnerės (JK, JAV, Japonija arba Pietų Korėja) teisę, teikimui.</p> <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 7 dalis</i></p>	<p>galutiniam naudotojui, leidžiamų pagal 2 straipsnio 3 dalies d punktą ir 2a straipsnio 3 dalies d punktą dėl prekių, kurios įtrauktos į VII priedą, teikimui.</p> <p><i>Tarybos Reglamento (ES) Nr. 833/2014 5n straipsnio 9 dalis</i></p>	<p>titano, aliuminio, vario, nikelio, paladžio ir geležies rūdos pirkimą, importavimą ar transportavimą į Sąjungą;</p> <ul style="list-style-type: none"> • siekiant užtikrinti nuolatinį infrastruktūros objektų, įrangos ir programinės įrangos, kurie yra itin svarbūs žmonių sveikatai ir saugai arba aplinkos saugai, veikimą; • civilinių branduolinių pajėgumų sukūrimui, eksploatavimui, techninei priežiūrai, branduolinio kuro tiekimui bei pakartotiniam apdorojimui ir tokių pajėgumų saugai, taip pat civilinių branduolinių įrenginių užbaigimui reikalingai tolesnei projektavimo, statybos ir perdavimo eksploatuoti veiklai, medžiagų pirtakų, skirtų medicininių radioaktyviųjų izotopų gamybai ir panašioms medicinos tikslams arba aplinkos radiacijos stebėsenai būtinų technologijų tiekimui ir bendradarbiavimui civiliniais branduoliniais klausimais, visų pirma mokslinių tyrimų ir plėtros srityje;
--	--	--	---	--

				<ul style="list-style-type: none">• siekiant, kad Sąjungos telekomunikacijų operatoriai galėtų teikti elektroninių ryšių paslaugas, būtinas elektroninių ryšių paslaugų teikimui, jų techninei priežiūrai ir saugumui, įskaitant kibernetinį saugumą, užtikrinti Rusijoje, Ukrainoje, Sąjungoje, tarp Rusijos ir Sąjungos bei tarp Ukrainos ir Sąjungos, taip pat duomenų centrų paslaugoms Sąjungoje. <p><i>Tarybos Reglamentas (ES) Nr. 833/2014 5n straipsnio 11 dalis</i></p>
--	--	--	--	--

ANNEX A - OVERVIEW OF PROHIBITIONS ON SERVICES

PROHIBITED SERVICE	WIND-DOWN	EXEMPTIONS		DEROGATIONS
<ul style="list-style-type: none"> • Accounting • Auditing, including statutory audit • Bookkeeping • Tax consulting services • Business and management consulting • Public relations services <p><i>Article 5n(1) Council Regulation 833/2014</i></p>	<p>Prohibition does not apply to services strictly necessary for:</p> <ul style="list-style-type: none"> • the <i>termination by 5 July 2022</i> • of <i>contracts concluded before 4 June 2022</i> <p>or of ancillary contracts necessary for the execution of such contracts</p> <p><i>Article 5n(3) Council Regulation 833/2014</i></p>	<p>Prohibitions do not apply to the provision of services:</p> <ul style="list-style-type: none"> • strictly necessary for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy <p><i>Article 5n(5) Council Regulation 833/2014</i></p> <ul style="list-style-type: none"> • strictly necessary to ensure access to judicial, administrative or arbitral proceedings in a Member State 		<p>National Competent Authorities may authorise the services if necessary for:</p> <ul style="list-style-type: none"> • humanitarian purposes (such as delivering or facilitating the delivery of assistance, including medical supplies, food, or the transfer of humanitarian workers and related assistance or for evacuations)
<ul style="list-style-type: none"> • Architectural and engineering services • Legal advisory services • IT consultancy services <p><i>Article 5n(2) Council Regulation 833/2014</i></p>	<p>Services strictly necessary for:</p> <ul style="list-style-type: none"> • the <i>termination by 8 January 2023</i> • of <i>contracts concluded before 7 October 2022</i> <p>or of ancillary contracts necessary for the execution of such contracts</p> <p><i>Article 5n(4) Council Regulation 833/2014</i></p>	<ul style="list-style-type: none"> • strictly necessary for the recognition or enforcement of a judgment or an arbitration award rendered in a Member State <p>(if consistent with the objectives of Council Regulations 833/2014 and 269/2014)</p> <p><i>Article 5n(6) Council Regulation 833/2014</i></p> <ul style="list-style-type: none"> • intended for the exclusive 	<p>Prohibition does not apply to the provision of services:</p> <ul style="list-style-type: none"> • necessary for public health emergencies, the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health and safety or the environment, or as a response to natural disasters <p><i>Article 5n(8) Council Regulation 833/2014</i></p> <ul style="list-style-type: none"> • necessary for software updates for non-military use and for a non-military 	<ul style="list-style-type: none"> • civil society activities that directly promote democracy, human rights or the rule of law in Russia • the functioning of diplomatic and consular representations of the Union and of the Member States or partner countries in Russia, or international organisations <p><i>Article 5n(10) Council Regulation 833/2014</i></p> <ul style="list-style-type: none"> • ensuring critical energy supply within the Union and the purchase, import

		<p>use of legal persons, entities or bodies established in Russia that are owned by, or solely or jointly controlled by, a legal person, entity or body which is incorporated or constituted under the law of a Member State, a country member of the European Economic Area, Switzerland or a partner country as listed in Annex VIII (UK, U.S., Japan or South Korea)</p> <p><i>Article 5n(7) Council Regulation 833/2014</i></p>	<p>end user, permitted by Articles 2(3)(d) and 2a(3)(d) in relation to goods listed in Annex VII</p> <p><i>Article 5n(9) Council Regulation 833/2014</i></p>	<p>or transport into the Union of titanium, aluminium, copper, nickel, palladium and iron ore</p> <ul style="list-style-type: none"> ensuring the continuous operation of infrastructures, hardware and software which are critical for human health and safety, or the safety of the environment the establishment, operation, maintenance, fuel supply and retreatment and safety of civil nuclear capabilities, and the continuation of design, construction and commissioning required for the completion of civil nuclear facilities, the supply of precursor material for the production of medical radioisotopes and similar medical applications, or critical technology for environmental radiation monitoring, as well as for civil nuclear cooperation, in particular in the field of research and development
--	--	---	--	---

				<ul style="list-style-type: none">the provision of electronic communication services by Union telecommunication operators necessary for the operation, maintenance and security, including cybersecurity, of electronic communication services, in Russia, in Ukraine, in the Union, between Russia and the Union, and between Ukraine and the Union, and for data centre services in the Union <p><i>Article 5n(11) Council Regulation 833/2014</i></p>
--	--	--	--	--