

PROVISION OF SERVICES

RELATED PROVISION: ARTICLE 5n OF COUNCIL REGULATION 833/2014
FREQUENTLY ASKED QUESTIONS – AS OF 22 JANUARY 2026

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: 22 January 2026

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) 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 investment](#)¹.

- 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.

The provision in Article 5n has been amended since its introduction in June 2022. Please find in Annex A an outline of the applicable 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)(b) also include lobbying activities?

Last update: 22 January 2026

¹ See Recital (26) of Council Regulation 2022/879 of 3 June 2022, amending Council Regulation 833/2014.

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 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)(b).

3. What do the terms “strictly” and “exclusive” refer to in the exceptions contained in Articles 5n (5), (6) and (8a)?

Last update: 22 January 2026

These terms are used to make sure that the exceptions contained in Articles 5n (5), (6) and (8a) 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 knowing 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 prohibit an EU operator from providing restricted services to non-Russian subsidiaries of an entity established in Russia?

Last update: 22 January 2026

In principle, it is not prohibited to provide services to non-Russian entities, i.e. entities not established in Russia, even if they are subsidiaries of entities established in Russia.

However, the use of the term “indirectly” in Article 5n means that it is prohibited for an EU operator to provide restricted 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 prohibit an EU operator from providing outsourced restricted services to Russian legal entities?

Last update: 22 January 2026

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

Article 12 prohibits EU operators from participating, knowingly and intentionally, in activities the object or effect of which is to circumvent prohibitions in the Regulation.

6. Does Article 5n (1), (2) and (3) prohibit entities established in the EU which are subsidiaries of Russian companies from providing the listed services to their mother companies established in Russia?

Last update: 22 January 2026

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, any of the listed services or software to the Government of Russia or entities established in Russia.

7. Does Article 5n prohibit nationals of EU Member States or persons located in the EU from working as employees of entities established in Russia?

Last update: 22 January 2026

This 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, any of the listed services or software to the Government of Russia or entities 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. What activities are covered by the prohibition in Article 5n(1)(e), concerning IT consultancy services?

Last update: 22 January 2026

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. Can these measures not further hamper the already challenging working conditions of civil society organisation in Russia?

Last update: 21 December 2022

The ban on IT consultancy services is subject to the exemptions and derogations specified in Article 5n of Council Regulation 833/2014, which aims to protect the work of the civil society. The derogations provided for include, inter alia, the supply of IT consultancy services to civil society activities that directly promote democracy, human rights or the rule of law in Russia.

10. What activities are covered by the prohibition in Article 5n(1)(c), concerning construction, architectural, engineering, integrated engineering, urban planning, engineering-related scientific and technical consulting and technical testing and analysis services?

Last update: 22 January 2026

These 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). The covered sub-sectors are: 'Construction services', 'Architectural services', 'Engineering services', 'Integrated engineering services', 'Urban planning services', 'Engineering-related scientific and technical consulting services' and 'Technical testing and analysis services'.

'Construction services' include:

- Pre-erection work at construction sites: site investigation work; demolition work; site formation and clearance work; excavating and earthmoving work; site preparation work for mining; and scaffolding work.
- Construction work for buildings: for one- and two-dwelling buildings; for multi- dwelling buildings; for warehouses and industrial buildings; for commercial buildings; for public entertainment buildings; for hotel, restaurant and similar buildings; for educational buildings; for health buildings; and for other buildings.
- Construction work for civil engineering: for highways, streets, roads, railways and airfield runways; for bridges, elevated highways, tunnels and subways; for waterways, harbours, dams and other waterworks; for long distance pipelines, communication and power lines (cables); for local pipelines and cables, as well as ancillary works; for constructions for mining and manufacturing; for constructions for sport and recreation, including stadia, sports grounds and other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses); and for engineering works not elsewhere classified.

- Assembly and erection of prefabricated constructions.
- Special trade construction work: foundation work (including pile driving); water well drilling; roofing and water proofing; concrete work; steel bending and erection (including welding); masonry work; and other special trade construction work.
- Installation work: heating, ventilation and air conditioning work; water plumbing and drain laying work; gas fitting construction work; electrical work, including electrical wiring and fitting work, fire alarm construction work, burglar alarm system construction work, residential antenna construction work, as well as other electrical construction work; insulation work (electrical wiring, water, heat, sound); fencing and railing construction work; and other installation work, including lift and escalator construction work and other installation work not elsewhere classified, such as for blinds and awnings.
- Building completion and finishing work: glazing work and window glass installation work; plastering work; painting work, floor and wall tiling work; other floor laying, wall covering and wall papering work; wood and metal joinery and carpentry work; interior fitting decoration work; ornamentation fitting work; and other building completion and finishing work.
- Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator.

‘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 not elsewhere classified: 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 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.

‘Engineering-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.

‘Technical testing and analysis services’ include:

- Composition and purity testing and analysis services: testing and analysis services of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals. Included are testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc. Excluded are medical and dental testing services.
- Testing and analysis services of physical properties: testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metal, plastics, textiles, woods, glass, concrete and other materials. Included are tests for tension, hardness, impact resistance, fatigue resistance, and high-temperature effects.
- Testing and analysis services of integrated mechanical and electrical systems services: testing and analysis services of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other

equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

- Technical inspection services: testing and analysis services of a technical or scientific nature which do not alter or affect the object being tested. Included are radiographic, magnetic, and ultrasonic testing of machine parts and structures conducted in order to identify defects. These tests are often conducted on site. Excluded are inspection services of a non-technical or scientific nature, such as visual inspection of buildings, machines, etc.
- All other technical testing and analysis services not elsewhere classified.

11. What activities are covered by the prohibition in Article 5n(1)(a), concerning legal advisory services? Is the guarantee of the right of defence affected?

Last update: 22 January 2026

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

According to Article 5n(5) and (6), the prohibition does not apply to services that are strictly necessary:

- 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 Council Regulation 833/2014 and of Council Regulation 269/2014.

12. What is the meaning of “entities or bodies established in Russia”? In particular, do the restrictions in Article 5n(1) and (3) apply to services provided to (a) non-Russian branches of Russian entities; (b) non-Russian related parties of Russian companies / non-Russian affiliated parties of Russian companies / non-Russian companies

belonging to the same group as Russian companies; (c) non-Russian companies owned by Russian residents?

Last update: 22 January 2026

The restrictions under Article 5n(1) and (3) apply to services provided to entities or bodies established in Russia.

As a result, the prohibition:

- Applies to services provided to non-Russian branches of Russian entities, which have no legal personality and are therefore considered to be established in Russia;
- Does not apply to services provided to companies incorporated under the law of a country different from Russia, which are not established in Russia, even if they are subsidiaries of Russian companies or are owned by Russian residents, provided that the services are not for the benefit of the parent company established in Russia.

13. Are services provided to natural persons in Russia covered by the prohibitions under Article 5n(1) and (3) of Council Regulation 833/2014?

Last update: 22 January 2026

No, the prohibitions under Article 5n(1) and (3) of Council Regulation 833/2014 only cover services provided to the Russian government and to legal persons, entities or bodies established in Russia.

14. Does the prohibition apply to EU individuals providing restricted services to Russian entities?

Last update: 22 January 2026

Yes, the prohibitions in Article 5n(1),(2) and (3) have general application, including on individuals.

15. Does the provision of services to EU-established but Russian tax resident companies fall under the prohibitions of Article 5n?

Last update: 22 January 2026

Under Article 5n(1) and (3) of Council Regulation 833/2014, it is prohibited to provide the restricted services to legal persons, entities or bodies established in Russia (as well as to the Government of Russia). As a result, it is not prohibited to provide the restricted services to companies that are not established in Russia (including EU subsidiaries of entities established in Russia).

In principle, for the purpose of applying the prohibitions contained in Article 5n(1) and (3), it is not relevant that the EU established company is tax resident (also) in Russia. However, Article 5n(1) and (3) prohibits both the direct and the indirect provision of the restricted services to entities established in Russia. As a result, it is possible to provide those services to the EU

subsidiary of a Russian company, provided that they are not actually for the benefit of the company established in Russia.

However, it is prohibited to provide restricted services to the EU branches of Russian companies because they do not have legal personality and are considered as entities established in Russia.

It must be ensured that the rules described above are not used as a means to circumvent the application of the EU sanctions.

16. Does the derogation in Article 5n(10)(h) apply only when the Russian entity receiving the services is owned or controlled exclusively by legal persons, entities or bodies 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?

Last update: 22 January 2026

No, it is sufficient that the Russian entity is owned, or solely or jointly controlled by a legal person, entity or body 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.

The derogation in Article 5n(10)(h) may for instance apply when a Russian company is jointly controlled by an EU company and a company that is neither from the EU nor from a partner country as listed in Annex VIII.

To provide the restricted services after 30 September 2024, operators must obtain an authorisation from the relevant national competent authority according to Article 5n(10) lett. h of Council Regulation 833/2014.

17. When are legal advisory services considered as “indirectly” provided for the purposes of Article 5n(1)(a)?

Last update: 22 January 2026

Legal advisory services are “indirectly” provided when another operator than the recipient of services is (also) benefitting from them. This could be the case when e.g. an EU subsidiary is receiving legal consultation which indirectly benefits the Russian parent company. Although a case-by-case assessment is required, certain legal services are more likely than others to be (also) for the benefit of the parent company: legal consultation regarding a local issue, e.g. car lease for local staff in an EU Member State, is less likely to constitute an indirect provision of prohibited legal advisory services as this typically benefits largely the EU subsidiary. However, e.g. legal consultation to set up a new globally operating corporate structure would likely amount to “indirect” provision.

18. Are notarial services covered by the prohibition in Article 5n(1)(a)? Does the prohibition also apply in cases where notaries are state-appointed public officers and

exercise public authority when performing their activities on behalf of the participants? Is the exercise of public authority through notaries covered by the prohibition of “legal advisory services” within the meaning of the Regulation?

Last update: 22 January 2026

Yes, notarial services are covered by the prohibition in Article 5n(1)(a) of Council Regulation 833/2014 if they are provided to an entity established in Russia or to the Government of Russia and do not fall within any of the applicable exceptions provided in Article 5n.

The status of the provider of the services is not relevant, only the provision of certain services itself is prohibited. The fact that seeking a certain service is mandated or even just recognised by the law does not mean that the provision of this service is automatically exempted from the prohibition set out by Article 5n(1)(a) of Council Regulation 833/2014.

The prohibition applies for example to the authentication of contracts and other declarations directed at the performance of legal transactions, as well as the certification of signatures and the establishment of deeds regarding factual circumstances (these activities would be covered by the notion of “preparation, execution and verification of legal documents”; see recital 19 of Council Regulation 1904/2022).

However, notarial authentication of legal documents may in certain instances not be considered ‘legal advisory services’, depending on the national notarial system. In particular, where a notary, acting with complete independence and impartiality and with a legal obligation incumbent on him or her, **authenticates a contract for the sale of immovable property** owned by a legal person established in Russia **without providing, besides that authentication, any legal advice intended to promote the specific interests of the parties**, this may be considered by the relevant national competent authority to fall outside the scope of ‘legal advisory services’ (Judgement of the Court of 5 September 2024, Jemerak, C-109/23, ECLI:EU:C:2024:681, paras 43-45). A notary may be considered to have a legal obligation incumbent on him or her where the applicable Member States’ notarial system considers notarial authentication of a contract for the sale of immovable property to constitute an essential condition for the disposal of the property.

19. Does the exemption for court and administrative procedures pursuant to Art. 5n(6) also apply to official notarial authentication procedures?

Last update: 22 January 2026

According to Article 5n(6), only those legal advisory services are exempted which are strictly necessary to ensure access to judicial, administrative or arbitral proceedings in the EU or which are needed for the recognition or enforcement of a judgment or an arbitration award rendered in the EU.

See Question 18 for additional clarification regarding notarial authentication procedures which fall outside the scope of Article 5n(1)(a).

20. Are translation services provided by a translator/interpreter during or in the course of notarial authentication procedures covered by the prohibition under Article 5n(1)(a)?

Last update: 22 January 2026

As the Court of Justice clarified in paragraph 62 of its judgment of 5 September 2024, Jemerak, C-109/23, “given that the profession of interpreter is not legal in nature, translation services provided by an interpreter when authenticating an act cannot include an element of ‘legal advice’, within the ordinary meaning of that term”. This includes translation services which assist a legal professional acting in a legal field.

Therefore, providing translation services to assist the representative of a legal person who does not have a command of the language of the authentication procedure would also not be considered the provision of ‘legal advisory services’ to that legal person, and therefore falls outside of the scope of the prohibition in Article 5n(1)(a), (Judgement of the Court of 5 September 2024, Jemerak, C-109/23, ECLI:EU:C:2024:681, para 62).

21. Are pro bono legal services covered by the prohibition under Article 5n(1)(a) of Council Regulation 833/2014?

Last update: 22 January 2026

No specific exemptions or derogations are provided for pro bono legal advisory services as such. As a result, it is in general prohibited to provide those services to the Government of Russia and to any legal person, entity or body established in Russia.

However, as with remunerated services, pro-bono services are not prohibited if they fall outside the scope of that prohibition (e.g. they are provided to a natural person) or fall within the scope of application of the general exemptions provided under Article 5n (e.g. paragraphs 5 or 6). The same services may be authorised by national competent authorities if they fall within the scope of one of the derogations in Article 5n (for example if their provision is necessary for humanitarian purposes or for civil society activities that directly promote democracy, human rights or the rule of law in Russia).

22. Are law firms and lawyers subject to EU jurisdiction authorised to represent the Government of Russia or legal entities established in Russia in judicial, arbitral or administrative proceedings outside the EU?

Last update: 22 January 2026

The exemption in Article 5n(6) only applies to the provision of services which are strictly necessary 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.

However, the provision of the legal advisory services may still be allowed (even outside of the EU) if it falls within the scope of Article 5n(5), i.e. if the services are strictly necessary for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy.

23. Does the prohibition in Article 5n(1)(a) also cover legal advisory services under Russian law (or any other non-EU laws) provided by the Russian representative office of an EU-based legal entity?

Last update: 22 January 2026

The prohibition to provide legal advisory services applies regardless of the type of law in question (EU law, Russian law or other). The representative offices of EU legal entities are

bound to comply with EU sanctions, and it is therefore prohibited for them to provide the restricted services to the Government of Russia or to companies in Russia (unless any of the exemptions or derogations in Article 5n apply).

24. Is it prohibited to provide sanctions compliance advice to Russian entities and the Government of Russia?

Last update: 22 January 2026

Russian companies are generally not bound to comply with EU sanctions, which typically only apply to EU companies and companies doing business in the EU. As a result, they should not in principle need to seek legal advice regarding the application of EU sanctions.

EU companies (not their Russian counterparties) are typically the entities applying for authorisations to be issued by the national competent authorities of the EU Member States, under the derogations set out in the EU sanctions regulations. It is not prohibited to provide services to non-Russian entities (i.e. entities not established in Russia), even if they are subsidiaries of entities established in Russia. However, it is for example prohibited 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.

EU sanctions do not contain a specific exception for the provision of sanctions compliance advice as such.

However, the prohibition under Article 5n does not apply *inter alia* to the provision of:

- Services that are strictly necessary for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy (Article 5n(5)); and
- Services which are strictly necessary 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 269/2014 (Article 5n(6)). As explained in Recital 19 of Council Regulation (EU) 2022/1904, the prohibition of legal services does not apply to representation, advice, preparation of documents or verification of documents in the context of legal representation services.

In view of the above, the provision of sanctions compliance advice may not be prohibited if it falls in one or more of the cases explicitly allowed under the provisions above. In any event, legal services providers must pay particular attention that their services to Russian entities do not entail any legal advice which might be considered as a form of evasion of EU sanctions by those Russian entities and/or circumvention of those sanctions by EU companies.

25. How should the term “statutory audit” in Article 5n(1)(b) be interpreted?

Last update: 22 January 2026

In general terms, the scope of the services prohibited under Article 5n(1)(b) of Council Regulation 833/2014 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 investment. 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.

With respect in particular to the definition of ‘statutory audits’, in the European Commission’s view this may be interpreted by reference to the definition in Article 2(1) of Directive 2006/43/EC. Please note that Article 5n(1)(b) must be read in its integrity and “statutory audit” is merely a subset of the services that must not be provided to the Russian government and to Russian entities.

26. Does the prohibition on ‘IT consultancy services’ in Article 5n(1)(e) cover the supply of software?

Last update: 22 January 2026

IT consultancy services include the development and implementation of software, as well as assistance or advice relating to the development and implementation of software, thus including the supply of bespoke software. However, the retail sale of off-the-shelf software is covered under a different CPC code (CPC 63252) and is therefore not included in the scope of IT consultancy services within the meaning of Article 5n(1)(e) of the Council Regulation 833/2014.

The Council has adopted a prohibition to export, sell, transfer, supply or provide certain types of software, as listed in Annex XXXIX to Council Regulation 833/2014, to the Government of Russia or legal persons, entities or bodies established in Russia. This measure is set out in Article 5n(3). For further information, see the dedicated FAQs on software.

27. Does the prohibition on ‘IT consultancy services’ in Article 5n(1)(e) cover software updates and upgrades?

Last update: 22 January 2026

The CPC classification of IT consultancy services referred to in Article 5n(1)(e) includes a category called ‘systems maintenance services’. Those include consulting and technical assistance services regarding software products in use, rewriting or changing existing programmes or systems, and maintaining up-to-date software documentation and manuals.

To that extent, IT consultancy services also include assistance or advice relating to software updates and upgrades, as well as bespoke software updates and upgrades. However, in cases where software updates and upgrades do not involve the provision of assistance or advice to the customer, for example in cases of the supply of automatic software updates to previously purchased software other than bespoke software, this should not be regarded as IT consultancy services within the meaning of Article 5n(1)(e) of the Regulation.

28. Does the prohibition in Article 5n(1)(a) on providing legal advisory services also include the provision of legal representation in front of courts?

Last update: 22 January 2026

As indicated in recital 19 of Council Regulation 1904/2022, legal advisory services do not include any representation, advice, preparation of documents or verification of documents in the context of legal representation services, namely in matters or proceedings before administrative agencies, courts or other duly constituted official tribunals, or in arbitral or mediation proceedings. Legal representation is therefore not subject to the prohibition.

29. Does the prohibition in Article 5n(1)(e) on IT consultancy services also include cloud services?

Last update: 22 January 2026

No, cloud services are in general not covered under the definition of ‘IT consultancy services’ set out in Article 5n(1)(e) and are therefore not subject to the relevant prohibition.

However, the prohibition in Art. 5n(3) covers certain software delivered in any form, also through cloud services (Software-as-a-Service or SaaS cloud services in relation to such software).

30. Are technical assistance or maintenance services provided for already existing software products, programmes or systems covered by the prohibition to provide IT consultancy services in Article 5n(1)(e)?

Last update: 22 January 2026

Yes, unless no exemption or derogation in Article 5n applies, maintenance services are also covered under the definition of “IT consultancy services” and hence prohibited. See also CPC class 8425 “systems maintenance services” in Question 8 above.

31. What is the purpose of the derogation in Article 5n(9a), concerning firewalls?

Last update: 22 January 2026

Article 5n prohibits the provision of certain services that may be necessary for the setting up of a firewall (in particular, legal advisory services and auditing services), where they would directly or indirectly benefit a Russian entity.

The derogation in Article 5n(9a) allows the national competent authorities to authorise the provision of certain restricted services, under such conditions as they deem appropriate.

The derogation only applies if the relevant conditions are met, and notably provided that: (i) the relevant services are strictly necessary for the setting-up, certification or evaluation of a firewall; (ii) the firewall effectively removes the control by the listed person, entity or body over the assets of a non-listed EU person, which is owned or controlled by the former, and (iii) the firewall ensures that no further funds or economic resources accrue for the benefit of the listed person (see also Question 42 of the FAQ on the Asset Freeze and Prohibition to make funds and

economic resources available, regarding firewalls in general, and Questions 43 and 44 of the same FAQ, regarding the corresponding derogation from the asset freeze and the prohibition on making economic resources available to listed persons).

32. Is it allowed to provide ancillary services, i.e. technical assistance, financing or financial assistance and other such services to Russian subsidiaries of EU companies in connection to the services prohibited under Article 5n(1) and (3) of Council Regulation 833/2014?

Last update: 22 January 2026

Article 5n(3a) of Council Regulation 833/2014 prohibits the provision of ancillary services (e.g. technical assistance, brokering services, financing or financial assistance) related to services prohibited under Article 5n(1) and (3).

Under Article 5n(10), the competent authorities may authorise the sale, supply, transfer, export, or provision of services, including ancillary services under Article 5n(3a). Hence, an EU operator would need to submit an authorisation request with the relevant national competent authority to be able to continue to provide otherwise prohibited services, including technical assistance or financing, to the Government of Russia or legal persons, entities or bodies established in Russia.

For software, Article 5n(4b) established a [now expired] wind-down period for prior contracts until 20 March 2024. Where the sale, supply, transfer or export of the good or the provision of the “main” service was exempted (as was the case during the wind-down period), the related ancillary services could continue to be provided as well.

33. As from 30 September 2024, to provide “intra-group” services, EU operators will have to request an authorisation (see Art. 5n(10)(h)). Can they request an authorisation for more than one service (“bundled authorisation”) or for services provided from more than one Member State, e.g. via their subsidiaries in several Member States?

Last update: 22 January 2026

Member States and their national competent authorities are responsible for the implementation and enforcement of EU sanctions. This also concerns authorisation procedures (e.g. processing time, information and documents needed to grant authorisation, period for which an authorisation is granted etc.).

A national competent authority may decide to grant “bundled authorisations” for similar services offered under the same derogation(s) to the same Russian client. By way of example, under the derogation concerning humanitarian purposes, a national competent authority may grant an authorisation to a specific operator for a number of similar or identical services to be provided during a specific timeframe to the same Russian counterpart (e.g. weekly or

quarterly). This authorisation could be coupled with reporting obligations at the end of the stated period to ensure that the authorisation was used according to the specified conditions.

Council Regulation 833/2014 does not foresee general authorisations covering entire sectors or activities (as e.g. would be possible under the U.S. or UK systems). Such a general authorisation would amount to a de-facto exemption, which the Council would need to establish explicitly. However, in the 12th sanctions package the Council further replaced existing exemptions with derogations, which require prior authorisation.

Furthermore, the Court of Justice of the EU has clarified that a national competent authority must, when assessing authorisation requests, make an assessment on a case-by-case basis, and that it is not authorised to give general approval to a certain category of transactions in respect of which the entities concerned would be relieved of the need to request authorisation on a case-by-case basis (Judgment of the Court of 5 March 2015, paragraph 76, [Europäisch-Iranische Handelsbank AG v Council of the European Union, C-585/13P](#), ECLI:EU:C:2015:145).

An authorisation issued by the national competent authority of a Member State is valid only within that Member State. Therefore, authorisations are not automatically valid in other Member States, e.g. in the case of a parent company and a subsidiary located in different Member States. Operators must request authorisations in each Member State they plan to provide services from. When requesting an authorisation, the Commission recommends that the operator informs its national competent authority that a similar authorisation is being or has been requested for its subsidiary in another Member State. This will allow national competent authorities to exchange relevant information.

The Commission continues to support and monitor the uniform implementation of EU sanctions by Member States, including the granting of authorisations. Pursuant to Article 5n(11) of Council Regulation 833/2014, Member States have the obligation to inform other Member States and the Commission of any authorisation granted pursuant to Article 5n.

34. Is the provision of services to the Russian Government or Russian entities via subsidiaries in third countries prohibited under Article 5n?

Last update: 22 January 2026

Article 5n prohibits the sale, supply, transfer, export and the provision of services and software to the Russian Government or Russian entities. The provision of services and software to the Russian Government or Russian entities by EU operators via their subsidiaries in third countries could be considered an indirect provision of these services, which would therefore be prohibited under Article 5n.

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

35. Are nationals of EU Member States subject to the prohibition to provide services, even if they do so as employees of an EU parent company to a subsidiary in Russia?

Last update: 22 January 2026

Yes. According to Article 13 of Council Regulation 833/2014, any person inside or outside the territory of the Union who is a national of a Member State is subject to the prohibition. As a consequence, this would also include employees of EU operators providing the prohibited services to the subsidiary in Russia.

On 24 June 2024, an exemption for nationals of a Member State who are residents of Russia and were so before 24 February 2022 was introduced in Article 5n(8a). They are allowed to provide certain services (otherwise covered by a prohibition under Article 5n(1)) for the exclusive use of their employers, if their employers are owned by, or solely or jointly controlled by, an entity established in a Member State or a partner country as listed in Annex VIII to Council Regulation 833/2014.

Pursuant to Article 5n(10)(h), the competent authorities may authorise the sale, supply, transfer, export, or provision of services or software otherwise prohibited under Article 5n(1) and (3), for the exclusive 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 established in a Member State or a partner country as listed in Annex VIII.

See also Question 7 for further information.

36. Does the prohibition to provide auditing services in Article 5n(1)(b) cover the auditing of information of legal persons, entities or bodies established in Russia for the purposes of consolidated financial reporting of legal persons entities or bodies established in the Union, as required by international auditing standards?

Last update: 22 January 2026

It is prohibited to provide, directly or indirectly, auditing services, including statutory audit, to the Government of Russia or legal persons, entities or bodies established in Russia.

Auditing services carried out by operators on information required for the purposes of consolidated financial reporting of a group which is controlled by a legal person, entity or body incorporated or constituted under the law of a Member State (e.g. to comply with international auditing standards and requirements) is in principle not prohibited by Article 5n(1)(b), insofar as the services are provided to and for the benefit of the EU parent company.

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

37. What activities are covered by the prohibition in Article 5n(1)(f), concerning commercial space-based services consisting of Earth observation or satellite navigation?

Last update: 22 January 2026

Article 5n(1)(f) aims to prevent the Russian Government or entities established in Russia from accessing commercial space-based services that could enhance military, intelligence or technological capabilities. The prohibition targets two main categories of activities:

Earth observation services

These services consist in providing access to satellite-derived data, imagery or analytical products concerning the Earth's surface, atmosphere or maritime zones. Such services enable continuous monitoring of geographic areas, infrastructure and natural resources, and can be used for both civilian and military purposes, including reconnaissance, targeting and situational awareness. The term covers, for instance:

- the sale, licensing or transmission of optical, radar or hyperspectral satellite imagery;
- providing processed or value-added geospatial products based on Earth-observation data, such as land-use analysis, vessel detection or change-detection analytics;
- granting remote or API-based access to satellite-derived datasets or tasking services allowing users to request new imagery acquisitions.

It does not extend to imagery acquired exclusively from aerial, drone or ground-based sensors, nor to meteorological information publicly disseminated by government agencies.

Satellite navigation services

These services consist in providing positioning, navigation or timing (PNT) data generated by satellite constellations, or by augmentation or correction systems built upon them. They enable precise location tracking, route optimisation, synchronisation of networks and related downstream applications.

The prohibition covers, for example:

- providing subscription-based access to commercial GNSS augmentation signals or correction services;

- offering high-accuracy navigation or timing feeds to industrial or governmental users;
- granting access to encrypted or high-precision satellite navigation data.

It does not affect the reception of open, unencrypted global navigation signals (e.g. standard GPS or Galileo Open Service), nor the use of basic consumer devices that passively receive such signals.

38. What activities are covered by the prohibition in Article 5n(1)(g), concerning artificial intelligence services, consisting of access to models or to platforms for their training, fine-tuning and inference?

Last update: 22 January 2026

Article 5n(1)(g) covers the key services that enable the use and development of artificial intelligence (AI). It prohibits providing the Russian Government and Russian entities with both the use of hosted AI models and the infrastructure to build, modify or run their own. This includes two main categories of services:

Access to models (Inference-as-a-Service or IaaS)

This covers the scenario where a provider hosts a pre-trained AI model and makes it available to a customer, often through an Application Programming Interface (API). The customer uses the model for inference (to generate an output, e.g. answer a question or create an image based on the user's prompt or data input) without managing the model or the infrastructure. The prohibition in Article 5n(1)(g) includes, for example, the provision of:

- access to hosted Large Language Models (LLMs) for text generation or analysis;
- access to AI models for image or video generation;
- access to specialised models for tasks like translation, voice transcription or software code generation.

Access to platforms for training, fine-tuning, and inference (Platform-as-a-Service or PaaS)

This covers the provision of computing infrastructure, software tools and frameworks necessary for a customer to develop, modify or run their own AI models. The prohibition in Article 5n(1)(g) includes providing access to platforms that allow the customer to:

- train a new AI model from scratch, by providing the necessary computing resources (like GPU or TPU access) and software;

- fine-tune an existing model, which involves providing a platform where the customer can upload their own data to adapt a model for their specific needs;
- run inference on their own model, which involves providing the hosting infrastructure for a customer to upload and operate their custom-trained model.

39. What activities are covered by the prohibition in Article 5n(1)(h), concerning high-performance computing services, including access to graphic processing unit–accelerated computing, and quantum computing services?

Last update: 22 January 2026

Article 5n(1)(h) is meant to block the access of the Russian Government or entities established in Russia to EU large-scale computational power that is essential to run highly complex tasks. The prohibition covers two main categories:

High-Performance Computing (HPC) services:

These services consist in providing access to advanced computing resources, notably Graphics Processing Units (GPUs), Tensor Processing Units (TPUs) and comparable accelerators. As they enable the processing of exceptionally large datasets and the execution of sophisticated calculations, these resources are used to train large artificial intelligence models and for other computationally intensive tasks, such as large-scale scientific or engineering simulations, complex financial modelling and large-scale risk analysis, and high-resolution rendering for industrial design.

The explicit reference to “graphic processing unit–accelerated computing” confirms that GPU-as-a-Service is covered by the scope. More broadly, the ban covers, for instance:

- renting GPU-powered virtual machines (VMs) or "bare metal" servers via compute marketplaces or cloud platforms;
- providing API-based access to GPU or HPC clusters for computational tasks;
- selling "computer time-share" on supercomputers.

Quantum computing services:

These services consist of providing access to quantum computers or quantum-emulating software. These resources allow users to run algorithms for tasks far beyond the capability of classical computers, for instance advanced simulation, complex cryptography or large-scale optimisation problems.

40. What activities are covered by the prohibition in Article 5n(2), concerning services directly related to tourism activities in Russia?

Last update: 22 January 2026

Services directly related to tourism activities 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).

Accordingly, as set out in Article 1(zj) of Regulation 833/2014, such services include:

- (i) travel agency and tour operator services, including services rendered for passenger travel by travel agencies and tour operators and similar services; travel information, advice and planning services; services related to the arrangement of tours, accommodation, passenger and baggage transportation; ticket issuance services;
- (ii) tourist guide services;
- (iii) advertising services related to the services referred to in points (i) and (ii).

41. Does the prohibition in Article 5n(2) cover visa facilitation services, if directly related to tourism in Russia?

Last update: 22 January 2026

Yes. In light of the United Nations' Central Products Classification "CPC", visa facilitation services provided on a fee or contract basis can be considered similar to services rendered for passenger travel by travel agencies and tour operators, within the meaning of Article 1(zj). Therefore, visa facilitation services fall under the scope of Article 5n(2), if directly related to tourism in Russia. In turn, this means that the advertising of such visa facilitation services also falls under the scope of Article 5n(2).

Article 12 prohibits EU operators from participating, knowingly and intentionally, in activities the object or effect of which is to circumvent prohibitions in the Regulation.

42. Does the prohibition in Article 5n(2) cover the sale and brokering of transportation tickets (e.g. via plane or bus) to Russia?

Last update: 22 January 2026

Yes. The sale and brokering of transportation tickets can be considered as ticket issuance services and, respectively, services related to the arrangement of passenger and baggage transportation, within the meaning of Article 1(zj). Therefore, such services fall under the scope of Article 5n(2), if directly related to tourism in Russia.

43. Does the prohibition in Article 5n(2) cover services offered by websites and apps that enable users to book transport, accommodation or audio guides or to search for specific travel connections?

Last update: 22 January 2026

Yes. Services such as car rentals, online bookings, or tools to search for specific travel connections can be considered services directly related to tourism activities, within the meaning of Article 1(zj). Therefore, such services fall under the scope of Article 5n(2), if directly related to tourism in Russia.

44. Does the prohibition in Article 5n(2) cover travel information provided to the public in the form of websites or books?

Last update: 22 January 2026

No. The prohibition in Article 5n(2) does not extend to mass-market publications intended for the general public, even if sold commercially. EU sanctions are consistent with the freedom of expression and information, including when imposed in response to Russian propaganda actions.

In light of the United Nations' Central Products Classification "CPC", the prohibited services should be understood as those provided in an active, consultative capacity, on a fee or contract basis. Therefore, the prohibition in Article 5n(2) covers, for instance, bespoke itinerary planning and personalised advice for specific clients or groups.

45. Does the prohibition in Article 5n(2) cover services provided in the context of private visits to Russia at the invitation of Russian citizens (e.g. family members)?

Last update: 22 January 2026

No. Article 5n(2) concerns travel for the purpose of tourism.

Article 12 prohibits EU operators from participating, knowingly and intentionally, in activities the object or effect of which is to circumvent prohibitions in the Regulation.

46. Does the prohibition in Article 5n(2) cover services provided in the context of business visits (e.g. at invitation of a Russian company for business purposes)?

Last update: 22 January 2026

No. Article 5n(2) concerns travel for the purpose of tourism.

Article 12 prohibits EU operators from participating, knowingly and intentionally, in activities the object or effect of which is to circumvent prohibitions in the Regulation.

47. Does the prohibition in Article 5n(2) cover services provided in the context of travel by Russian citizens to the European Union?

Last update: 22 January 2026

No. Article 5n(2) concerns travel in Russia.

48. Does the prior authorisation requirement in Article 5n(4) cover services provided to Russian embassies?

Last update: 22 January 2026

The prior authorisation requirement in Article 5n(4) covers all possible services to the Government of Russia. This includes public services, such as utilities. Russian embassies fall within the meaning of ‘Government of Russia’.

49. Does the prior authorisation requirement in Article 5n(4) cover services provided to the Government of Russia which enable the functioning of consular and diplomatic representations of Russia in EU Member States?

Last update: 22 January 2026

A prior authorisation shall be required for the provision, directly or indirectly, of any service not covered by paragraphs 5n(1) or 5n(2), to the Government of Russia. The competent authorities may authorise, based on a specific and case-by-case assessment, the provision of such services, under such conditions as they deem appropriate, after having determined that this is consistent with the objectives of Regulation (EU) No 833/2014 and Regulation (EU) No 269/2014. Regulation (EU) No 833/2014 contains several exceptions to enable the functioning of consular and diplomatic representations of Russia in Member States, in line with the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations. For example, according to paragraph 9c of Article 5n, the competent authorities may authorise the provision of services referred to in paragraph 1, points (a), (c) and (e), under such conditions as they deem appropriate, after having determined that such services are strictly necessary for the functioning of a consular or diplomatic representation of the Russian Federation located in a Member State. Therefore, for the purposes of Article 5n(4), any services that are strictly necessary for the functioning of these representations (including public services such as utilities) must be considered as compatible with the general purposes of the Regulation.

ANNEX A - OVERVIEW OF PROHIBITIONS ON SERVICES AND SOFTWARE

	GROUP 1	GROUP 2	GROUP 3	GROUP 4	GROUP 5
Scope	Accounting, auditing, including statutory audit, bookkeeping, tax consulting and business and management consulting and public relations services <i>Article 5n(1)(b) of Council Regulation 833/2014</i>	Legal advisory services <i>Article 5n(1)(a) of Council Regulation 833/2014</i> Construction, architectural, engineering, integrated engineering, urban planning, engineering-related scientific and technical consulting services <i>Article 5n(1)(c) of Council Regulation 833/2014</i> IT consultancy services <i>Article 5n(1)(e) of Council Regulation 833/2014</i>	Advertising, market research and public opinion polling services <i>Article 5n(1)(d) of Council Regulation 833/2014</i> Technical testing and analysis services <i>Article 5n(1)(c) of Council Regulation 833/2014</i>	Commercial space-based services consisting of Earth observation or satellite navigation <i>Article 5n(1)(f) of Council Regulation 833/2014</i> Artificial intelligence services consisting of access to models or to platforms for their training, fine-tuning and inference <i>Article 5n(1)(g) of Council Regulation 833/2014</i> High-performance computing, including access to graphic processing unit-accelerated computing, and quantum computing services <i>Article 5n(1)(h) of Council Regulation 833/2014</i>	Software for the management of enterprises; software for industrial design and manufacture; and software with certain uses in the banking and financial sector, as listed in Annex XXXIX <i>Article 5n(3) of Council Regulation 833/2014</i>
Wind-down	Termination by 5 July 2022 of contracts concluded before 4 June 2022	For architectural and engineering services, legal advisory services, IT consultancy services, termination by 8 January 2023 of	Termination by 16 January 2023 of contracts concluded before 17 December 2022	Application as of 25 November 2025.	Enterprise management and industrial design and manufacture software: termination by 20 March 2024 of contracts concluded before 19

	GROUP 1	GROUP 2	GROUP 3	GROUP 4	GROUP 5
		contracts concluded before 7 October 2022			December 2023 Banking and financial software: termination by 30 September 2025 of contracts concluded before 20 July 2025
Exemption for services that are strictly necessary for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy <i>Article 5n(5) of Council Regulation 833/2014</i>	Applicable	Applicable for legal advisory services	Not applicable	Not Applicable	Not applicable
Exemption for services that are strictly necessary to ensure access to judicial, administrative or arbitral proceedings in a Member State <i>Article 5n(6) of Council Regulation 833/2014</i>	Applicable	Applicable for legal advisory services	Not applicable	Not Applicable	Not applicable
Exemption for services that are strictly necessary for the recognition or enforcement of a judgement or an arbitration award rendered in a Member State <i>Article 5n(6) of Council Regulation 833/2014</i>	Applicable	Applicable for legal advisory services	Not applicable	Not Applicable	Not applicable
Exemption for services that are 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 <i>Article 5n(8) of Council Regulation 833/2014</i>	Not applicable	Applicable for construction, architectural, engineering, integrated engineering, urban planning, engineering-related scientific and technical consulting services	Applicable for technical testing and analysis services	Applicable for commercial space-based services	Applicable
Derogation for services strictly necessary for the setting-up,	Applicable	Applicable for legal	Not applicable	Not Applicable	Not applicable

	GROUP 1	GROUP 2	GROUP 3	GROUP 4	GROUP 5
certification or evaluation of a firewall <i>Article 5n(9a) of Council Regulation 833/2014</i>		advisory services			
Derogation for services strictly necessary for the contribution of Russian nationals to international open-source projects <i>Article 5n(9b) of Council Regulation 833/2014</i>	Not applicable	Not applicable	Not applicable	Applicable for artificial intelligence services and high-performance and quantum computing services	Applicable
Derogation for services strictly necessary for the functioning of a consular or diplomatic representation of the Russian Federation located in a Member State <i>Article 5n(9c) of Council Regulation 833/2014</i>	Not applicable	Applicable	Not applicable	Not applicable	Not applicable
Derogation for services necessary for intergovernmental cooperation in space programmes <i>Article 5n(9d) of Council Regulation 833/2014</i>	Not applicable	Not applicable	Not applicable	Applicable for commercial space-based services	Not applicable
Derogation for services necessary for: <i>Article 5n(10) of Council Regulation 833/2014</i>					
<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) 	Applicable	Applicable	Applicable	Applicable	Applicable
<ul style="list-style-type: none"> civil society activities that directly promote democracy, human rights or the rule of law in Russia 	Applicable	Applicable	Applicable	Applicable	Applicable
<ul style="list-style-type: none"> the functioning of diplomatic and consular representations of the 	Applicable	Applicable	Applicable	Applicable	Applicable

	GROUP 1	GROUP 2	GROUP 3	GROUP 4	GROUP 5
Union and of the Member States or partner countries in Russia, or international organisations					
<ul style="list-style-type: none"> ensuring critical energy supply within the Union and the purchase, import or transport into the Union of titanium, aluminium, copper, nickel, palladium and iron ore 	Applicable	Applicable	Applicable	Applicable	Applicable
<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 	Applicable	Applicable	Applicable	Applicable	Applicable
<ul style="list-style-type: none"> 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, such as the Paks II project, 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 	Applicable	Applicable	Applicable	Applicable	Applicable
<ul style="list-style-type: none"> the provision of electronic communication services by Union telecommunication operators necessary for the operation, maintenance and security, 	Applicable	Applicable	Applicable	Applicable	Applicable

	GROUP 1	GROUP 2	GROUP 3	GROUP 4	GROUP 5
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					
<ul style="list-style-type: none"> the exclusive 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 	Applicable	Applicable	Applicable	Applicable	Applicable