

## Tax & Legal Weekly Alert

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#### Tax Updates

##### Revision of Annex 1 of the dual-use Regulation

The European Commission published on December 30, 2014 the revision of Annex 1 of the Regulation (EC) 428/2009 (“dual-use regulation”), establishing the common list of dual-use items, i.e. items that can be used for both civilian and military purposes, which are subject to controls throughout the European Union (“EU”).

By amending the dual-use regulation, new products were added to the common list of dual-use items that are subject to controls, while other products were excluded.



## Revision of Annex 1 of the dual-use Regulation

### Revision of the common list of dual-use items that are subject to controls

The amendments incorporate revisions made to the export control regimes in the period from 2011 to 2013. In this respect, some 400 revisions are introduced covering all categories (i.e. categories 0 to 9) of the dual use control list. This includes the addition and / or specification of various dual-use items, such as graphite, frequency changers, machine tools, viruses and toxins, integrated circuits, explosives and cyber tools. Furthermore, the revision also removes certain items and technologies from the dual use control list, which have become more widely available and represent a lower security risk.

Moreover, the newly revised Annex 1 has several amendments to the notes mentioned throughout the dual use control list. These notes provide clarifications as to the interpretation of controlled items or provide exemptions from licensing requirements. For example, a new decontrol note is added in the general software note, excluding certain software for the installation, operation, maintenance (checking) or repair.

### What does it mean for you?

Given its broad range of the revision, it is to be expected that it will affect all industries. Depending on your current export authorizations in place and the viewpoint of the national authorities, new export authorizations may be required. However, it is also possible that some products will no longer require an EU export authorizations prior to export.

### What to do?

In order to assess whether your business could be affected, it is essential to review whether in your portfolio are products affected by the new modification. As a result of the aforementioned amendments, companies should further reassess and potentially update their existing internal compliance programs and export control authorizations in order to keep compliant with the European and national export control regimes.

If you have any questions regarding the details of the amendments, or require our assistance assessing your potential exposure, please do not hesitate to contact us.

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