

Sanctions and Terrorism Tables

- These tables are a high-level snapshot only. They are not legal advice and are not a substitute for entity screening and case-by-case analysis. They are accurate as of 23 July 2026, but the position is fluid and listings may change at any time (including entities being added, removed or amended) after publication.
- They do not address the full impact of 'primary' sanctions regimes (restrictions that can apply even where an entity is not separately named on a list).
- The Islamic Revolutionary Guard Corps (IRGC) is a large organisation with many units and affiliates. The tables are not intended to be an exhaustive list of all IRGC-linked entities.
- Under several regimes, restrictions can extend to entities that are not named but are owned or controlled by a listed/ designated entity (including the IRGC). Appropriate ownership and control analysis remains essential.
- Under UK terrorism legislation, risk does not arise only by reference to formal proscription: 'not proscribed' does not of itself mean there is no terrorism-financing risk in a given set of facts. The IRGC has not been proscribed by the UK but has now been designated under the new state-threat designation regime.
- The USA and Iran have recently signed an MoU which resulted in OFAC's issuance of General License X (GL X), authorising certain activities with a US nexus related to the production, sale, delivery or offloading of Iranian-origin crude oil, petrochemical products or petroleum products. However, OFAC revoked GL X on 7 July 2026 and replaced it with General License X1, which superseded GL X in its entirety and provided only a limited wind-down authorisation (which has expired). Accordingly, GL X should no longer be treated as an operative authorisation for new transactions, and any activity following expiry of the wind-down period should be assessed under the otherwise applicable US sanctions regime.

Sanctions table

	Iranian Government	Islamic Revolutionary Guard Corps (IRGC)	Persian Gulf Strait Authority (PGSA)
UK	The Government of Iran is not sanctioned at an entity level; however Iranian Government individuals and departments (such as the Ministry of Defence) are sanctioned (on the UK Sanctions List).	The IRGC as an organisation is sanctioned (on the UK Sanctions List) and multiple sub-units and sub-entities such as the IRGC Navy are also sanctioned.	The PGSA is not currently on the UK Sanctions List , however it has been identified as "a new attempt by Iran's Islamic Revolutionary Guard Corps (IRGC) to monetize its campaign of state-sponsored terror by extorting vessels transiting the Strait of Hormuz" and stated to work with the IRGC and IRGC Navy to coordinate traffic through the Strait of Hormuz. See: Economic Fury Targets Iranian Maritime Extortion U.S. Department of the Treasury
USA	The entire Iranian Government (including any entity owned/ controlled by it) is sanctioned for purposes of primary US sanctions (and certain activities involving the Government can create secondary sanctions risks). Certain individuals and entities are also specifically designated by OFAC as SDNs, which can trigger secondary sanctions risks as well.	The IRGC is designated as an SDN (under multiple authorities) and thus is sanctioned both for primary and secondary sanctions purposes. In addition, dealings with the IRGC can also trigger mandatory disclosure obligation in U.S. securities filings for 'issuers' who are required to file annual or quarterly reports with the U.S. Securities and Exchange Commission (SEC). The IRGC Navy is designated by OFAC as an SDN.	The PGSA has been designated as an SDN by OFAC under counterterrorism and Iran-related authorities. OFAC lists PGSA as 'Linked To: Islamic Revolutionary Guard Corps', with secondary sanctions risk noted under E.O. 13224, as amended. GL X was revoked and superseded by General License X1 with effect from 7 July 2026. GL X1 expired 12:01 am eastern daylight time 17 July 2026 and authorized only activities ordinarily incident and necessary to the wind-down of activities that had been authorized under GL X. Accordingly, GL X should not be relied upon as an operative authorisation for new dealings with PGSA or

			other covered parties. SEC reporting considerations may still be relevant for issuers, depending on the facts.
EU	The Government of Iran is not designated at an entity level; however Iranian Government individuals and departments (such as the Ministry of Defence) are sanctioned (on the EU Consolidated List).	The IRGC is sanctioned on the EU Consolidated List and multiple sub-units and sub-entities such as the IRGC Navy are also sanctioned.	The PGSA is not listed on the EU Consolidated List , however it has been identified as "a new attempt by Iran's Islamic Revolutionary Guard Corps (IRGC) to monetize its campaign of state-sponsored terror by extorting vessels transiting the Strait of Hormuz" and stated to work with the IRGC and IRGC Navy to coordinate traffic through the Strait of Hormuz. See: Economic Fury Targets Iranian Maritime Extortion U.S. Department of the Treasury .
UN	The nuclear-proliferation-related UNSC sanctions against the Iranian state were re-imposed in 2025.	The IRGC is not sanctioned , but individuals and businesses connected to the IRGC are on the Consolidated List .	The PGSA is not listed on the Consolidated List , but it has connections to the IRGC as set out above.

Terrorism table

	Iranian Government	Islamic Revolutionary Guard Corps (IRGC)	Persian Gulf Strait Authority (PGSA)
UK	The Government of Iran is not proscribed as a terrorist organisation under the Terrorism Act 2000. As at the date of this note, the Government of Iran is not designated under the new National Security (State Threats) Act 2026.	The IRGC is not currently proscribed under the Terrorism Act 2000. This Act set out various offences in relation to terrorism financing including fundraising, use and possession of terrorist property, entering into or becoming concerned in an arrangement that makes funds available for terrorism, concealing terrorist property, as well as a specific offence in relation to payments under insurance contracts in relation to terrorist demands. It is important to note that risk of UK terrorism financing offences does not solely arise through dealings with proscribed entities. Dealings with any entities where there is knowledge of or reasonable grounds to suspect terrorism financing is an offence. Separately, on 17 July 2026, the UK Government designated the IRGC under the National Security (State Threats) Act 2026. This Act is separate from Terrorism Act 2000 proscription and introduces criminal offences relating to supporting, assisting or obtaining material benefit from a designated body.	The PGSA is not currently proscribed as a terrorist organisation under the Terrorism Act 2000, however the comments as regards the IRGC also apply here. As at the date of this note, the PGSA is not designated under the new National Security (State Threats) Act 2026.
USA	Iran is designated as a state sponsor of terrorism. Although the Government is not designated as terrorist organisation, due to state sponsor of terrorism designation, OFAC's Terrorism List Governments Sanctions Regulations (31 CFR Part 596)	The IRGC is designated as a terrorist organisation. In addition, the IRGC Navy is designated as a terrorist organisation. Dealings with the IRGC can also trigger mandatory disclosure obligation in U.S. securities filings for	The PGSA is not designated as a Foreign Terrorist Organisation by the US State Department (although OFAC designated it as a SDN under counterterrorism authorities and

	are implicated, in addition to other Iran-related sanctions regulations.	‘issuers’ who are required to file annual or quarterly reports with the SEC.	SEC-reporting obligations may be triggered, as noted above).
EU	Not listed as a terrorist organisation.	The IRGC is listed as a terrorist organisation.	The PGSA is not listed as a terrorist organisation.
UN	Not listed as a terrorist organisation.	The IRGC is not listed , but individuals and businesses connected to the IRGC are on the Consolidated List .	The PGSA is not separately listed on the UN Consolidated List , but it has connections to the IRGC as noted above.