



Permanent Mission
of the Federal Republic of Germany
to the Office of the United Nations and
to the other International Organizations
Geneva

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(please quote when answering)

Note No.: 88 /2024

Note Verbale

The Permanent Mission of the Federal Republic of Germany to the Office of the United Nations and to the other International Organizations in Geneva presents its compliments to the Office of the High Commissioner of Human Rights and has the honour to refer to the communication sent by the Special Rapporteur on the negative impact of unilateral coercive measures on the enjoyment of human rights transmitted 27 February 2024.

The Permanent Mission of the Federal Republic of Germany is pleased to transmit herewith the Germanys observations.

The Permanent Mission of Germany to the Office of the United Nations and to the other International Organizations in Geneva avails itself of this opportunity to renew to the Office of the High Commissioner of Human Rights the assurances of its highest consideration.

Geneva, 24. April 2024



To the
Office of the High Commissioner of Human Rights
Palais Wilson
Geneva

DATE: 23 April 2024

TO: Beatriz Balbin
Chief
Special Procedures Branch
OHCHR

REF: AL DEU 1/2024

Sanctions are part of the EU's Common Foreign and Security Policy toolbox and aim amongst others at safe-guarding the EU's values, its fundamental interests and security, the principles of international law as well as preserving and promoting peace. EU sanctions do not target a country or population, but governments of third countries, or non-state entities (e.g. companies) and individuals (such as terrorist groups and terrorists) in response to their specific policies or activities and their means to conduct them. With respect to Belarus, the EU has imposed sanctions in response to the 2020 fraudulent elections, repression, human rights violations, and the country's complicity in Russia's military aggression against Ukraine. All sanctions adopted by the EU are fully compliant with obligations under international law including those regarding the respect of human rights and fundamental freedoms.

The entities usually dealing with sanctions-related cases and therefore applying and interpreting sanctions regulations are the German custom authorities, the Federal Office for Economic Affairs and Export Control, the Bundesbank, as well as state prosecutors and courts. Legal redress as well as the interpretation of EU sanctions law is ensured by the court system and ultimately by the European Court of Justice (Article 19(1) sentence 2 Treaty of the European Union).

Information regarding the interpretation of sanction provisions is available on the websites of the Federal Ministry for Economic Affairs and Climate Action, the Federal Office for Economic Affairs and Export Control and the Bundesbank. In addition, the EU Commission provides information regarding its interpretation of EU sanction regulations online. Business operators are bound by EU sanctions law when conducting their business.

The European Union's Combined Nomenclature (CN, with special EU-specific subdivisions) of the World Customs Organization's Harmonized System nomenclature is referenced in EU sanctions law. The CN is applied by German authorities in sanctions enforcement. Legal redress is ensured by the court system and ultimately by the European Court of Justice.

Information regarding specific customs tariff codes can be found on the website "auskunft.ezt-online.de" run by the German customs authorities. The TARIC Consultation Data Base run by the EU Commission provides additional information. Business operators seeking higher levels of legal certainty can obtain a so-called "Verbindliche Zolltarifauskunft" ("Binding Tariff Information (BTI)") if an import or export transaction is planned. A BTI can be applied for at the Main Customs Office Hannover. The application can be submitted digitally. Once the BTI is issued it is generally valid for a period of three years.

The specific case addressed in the communication is subject to an ongoing criminal investigation that is conducted in full compliance with applicable law. The Thüringen Tax Court held on 13 November 2023 that the seizure of wood products in August 2022 was lawful, dismissing the respective complaint.