and other similar items. The exportation of these items to Iran, even on a temporary basis, is prohibited, unless specifically authorized in a license issued pursuant to this part in a manner consistent with the Iran-Iraq Arms Nonproliferation Act of 1992 and other relevant law.

(c) Other requirements. The general license set forth in this section shall not operate to relieve any persons authorized hereunder from compliance with any other U.S. legal requirements applicable to the transactions authorized pursuant to paragraph (a) of this section.

[71 FR 48796, Aug. 22, 2006]

§ 560.540 Exportation of certain services and software incident to Internet-based communications.

(a) To the extent that such transactions are not exempt from the prohibitions of this part and subject to the restrictions set forth in paragraph (b) of this section, the following transactions are authorized:

(1) The exportation from the United States or by U.S. persons, wherever located, to persons in Iran of services incident to the exchange of personal communications over the Internet, such as instant messaging, chat and email, social networking, sharing of photos and movies, web browsing, and blogging, provided that such services are publicly available at no cost to the user.

(2) The exportation from the United States or by U.S. persons, wherever located, to persons in Iran of software necessary to enable the services described in paragraph (a)(1) of this section, provided that such software is classified as "EAR99" under the Export Administration Regulations, 15 CFR parts 730 through 774 (the "EAR"), is not subject to the EAR, or is classified by the U.S. Department of Commerce ("Commerce") as mass market software under export control classification number ("ECCN") 5D992 of the EAR, and provided further that such software is publicly available at no cost to the user.

(b) This section does not authorize:

(1) The direct or indirect exportation of services or software with knowledge or reason to know that such services or software are intended for the Government of Iran.

(2) The direct or indirect exportation of any goods or technology listed on the Commerce Control List in the EAR, 15 CFR part 774, supplement No. 1 ("CCL"), except for software necessary to enable the services described in paragraph (a)(1) of this section that is classified by Commerce as mass market software under ECCN 5D992 of the EAR.

(3) The direct or indirect exportation of Internet connectivity services or telecommunications transmission facilities (such as satellite links or dedicated lines).

(4) The direct or indirect exportation of web-hosting services that are for purposes other than personal communications (e.g., web-hosting services for commercial endeavors) or of domain name registration services.

(c) Specific licenses may be issued on a case-by-case basis for the exportation of other services and software incident to the sharing of information over the Internet, provided the software is classified as "EAR99," not subject to the EAR, or classified by Commerce as mass market software under ECCN 5D992 of the EAR.

[75 FR 11000, Mar. 10, 2010]

§ 560.541 Third-country diplomatic and consular funds transfers.

United States depository institutions and United States registered brokers or dealers in securities are authorized to process funds transfers, in a manner consistent with §560.516, for the operating expenses or other official business of third-country diplomatic or consular missions in Iran.

[76 FR 63199, Oct. 12, 2011]

§ 560.542 Importation and exportation of human remains for burial, cremation, or interment authorized.

(a) The importation into the United States of human remains for burial, cremation, or interment, as well as of coffins or other receptacles containing such human remains, from Iran is authorized.

(b) The importation into the United States for non-commercial purposes of
Office of Foreign Assets Control, Treasury

§ 560.603

Records and reports.

For provisions relating to records and reports, see subpart C of part 501 of this chapter.


§ 560.602 [Reserved]

§ 560.603 Reports on oil transactions engaged in by foreign affiliates.

(a) Requirement for reports. A report must be filed with the Office of Foreign Assets Control with respect to each foreign affiliate of a United States person that engaged in a reportable transaction, as defined in paragraph (b) of this section, during the calendar quarter. Reports are due within 60 days after the end of each calendar quarter.

(b) Definitions. For purposes of this section:

(1) The term reportable transaction means any purchase, sale, or swap of Iranian-origin crude oil or natural gas. For purposes of this paragraph (b), a purchase, sale, or swap is deemed to have occurred as of the date of the bill of lading used in connection with such transaction.

(2) The term foreign affiliate means a person or entity other than a United States person (see §560.314) which is organized or located outside the United States and which is owned or controlled by a United States person or persons.

(c) Who must report. A United States person must file a report with respect to each foreign affiliate owned or controlled by it which engaged in a reportable transaction or transactions during the calendar quarter. For the calendar quarter beginning October 1, 1996, and all subsequent quarters, a United States person must file a report only as to each foreign affiliate owned or controlled by it which engaged in a reportable transaction or transactions totaling $1,000,000 or more during the calendar quarter. A single United States entity within a consolidated or affiliated group may be designated to report on each foreign affiliate of the United States members of the group. Such centralized reporting may be done by the United States person who owns or controls, or has been delegated authority to file on behalf of, the remaining United States persons in the group.

(2) Part II of the report must provide, with respect to the foreign affiliate, its name and address; the type of entity, e.g., corporation, partnership, limited liability company; the country of its incorporation or organization; and its principal place of business.

(3) Part III of the report must include the following information with respect to each reportable transaction (a separate Part III must be submitted for each reportable transaction):

(i) The nature of the transaction, e.g., purchase, sale, swap;

(ii) A description of the product involved;

(iii) The name of the Iranian or third country party or parties involved in the transaction;

(iv) The currency and amount of the transaction, and corresponding United States dollar value of the transaction if not denominated in United States dollars.

(e) Where to report. Reports must be filed with the Compliance Programs...