中華民國證券投資信託暨顧問商業同業公會　函

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受文者：

發文日期：中華民國114年9月19日
發文字號：中信顧字第1140054666號
速別：普通件
密等及解密條件或保密期限：
附件：如文

主旨：函轉金融監督管理委員會檢送有關美國國務院及財政部制裁伊朗石油走私行為者事，請依說明辦理，請查照。

說明：

一、依據金融監督管理委員會114年9月19日金管證券字第1140358623號函（附件1）辦理。

二、美國務院及財政部於本（114）年9月2日依據白宮於2月4日公 布之「國家安全總統備忘錄」（National Security Presidential Memorandum 2, NSPM-2；查該備忘錄旨在對伊朗實施最大限度經濟壓力，以斷絕伊朗取得核武之一切路徑、反擊伊朗之惡意影響），以及針對伊朗經濟經營者（包括石油及石化業者）之第13902號行政命令，制裁走私伊朗石油之行為者。

三、檢送美國務院及財政部新聞稿如附件2及附件3，另詳細制裁名單請見財政部新聞稿內OFAC之網站連結https://ofac. treasury.gov/recent-actions/20250902。

四、會員公司如發現疑似洗錢或資恐交易，請向法務部調查局申報及注意該等交易之風險。

正本：本公會各投信會員公司、本公會各投顧會員公司

副本：

理事長 尤路文

裝

訂

線

檔　　號：
保存年限：

金融監督管理委員會　函

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受文者：中華民國證券投資信託暨顧問商業同業公會（代表人尤昭文先生）

發文日期：中華民國114年9月19日
發文字號：金管證券字第1140358623號
速別：普通件
密等及解密條件或保密期限：
附件：如文(附件1 114UJ08739_1_19102233055.pdf、附件2 114UJ08739_2_19102233055.pdf)

裝

主旨：有關美國國務院及財政部制裁伊朗石油走私行為者事，請依說明辦理，請查照。

說明：

一、美國務院及財政部於本（114）年9月2日依據白宮於2月4日公布之「國家安全總統備忘錄」（National Security Presidential Memorandum 2, NSPM-2；查該備忘錄旨在對伊朗實施最大限度經濟壓力，以斷絕伊朗取得核武之一切路徑、反擊伊朗之惡意影響），以及針對伊朗經濟經營者（包括石油及石化業者）之第13902號行政命令，制裁走私伊朗石油之行為者。

訂

二、檢送美國務院及財政部新聞稿如附件，另詳細制裁名單請見財政部新聞稿內OFAC之網站連結https://ofac.treasury.gov/recent-actions/20250902。

線

三、本案請轉知所屬會員，如發現疑似洗錢或資恐交易，請向法務部調查局申報及注意該等交易之風險，併請副本收文者配合辦理。

正本：中華民國證券商業同業公會（代表人陳俊宏先生）、中華民國期貨業商業同業公會（代表人詹正恩先生）、中華民國證券投資信託暨顧問商業同業公會（代表人尤昭文先生）、中華民國會計師公會全國聯合會（代表人張威珍先生）、中華民國虛擬通貨商業同業公會（代表人鄭光泰先生）

中華民國證券投資信託暨顧問商業同業公會（代表

1140054666　114/09/19

副本：臺灣證券交易所股份有限公司（代表人林修銘先生）、財團法人中華民國證券櫃檯買賣中心（代表人簡立忠先生）、臺灣期貨交易所股份有限公司（代表人吳自心先生）、臺灣集中保管結算所股份有限公司（代表人林丙輝先生）(均含附件) 電子公文交換章 114/09/19 10:33:33

Sanctioning Smugglers of Iranian Oil through Iraq

PRESS STATEMENT

THOMAS "TOMMY" PIGOTT, PRINCIPAL DEPUTY SPOKESPERSON

SEPTEMBER 2, 2025

Today, the United States is acting decisively to stem the flow of revenues to the Iranian regime for its destructive and destabilizing conduct in Iraq, the Middle East, and around the world.

Among those sanctioned today are a network of companies and vessels led by businessman Waleed al-Samarra'i (al-Samarra'i), a dual citizen of Iraq and Saint Kitts and Nevis, for smuggling Iranian oil disguised as Iraqi oil.

The United States will continue to pursue measures implementing **National Security Presidential Memorandum 2**, which directs the imposition of maximum pressure on the Iranian regime to deny it access to revenues that fund its destabilizing activities. We will not hesitate to utilize all available tools at our disposal to counter those who enable Iran's illicit oil trade.

*Today's action is being taken pursuant to Executive Order (E.O.) 13902, which targets those operating in certain sectors of the Iranian economy, including Iran's petroleum and petrochemical sectors. For more information on today's action, please see the Department of the Treasury **press releases**.*

TAGS

[Bureau of Near Eastern Affairs] [Division for Counter Threat Finance and Sanctions] [Iran] [Iraq] [Office of the Spokesperson] [Saint Kitts and Nevis] [Sanctions and Designations] [Smuggling]

U.S. DEPARTMENT OF THE TREASURY

Treasury Intensifies Pressure on Iranian Oil Smuggling and Sanctions Evasion Schemes in Iraq

September 2, 2025

WASHINGTON — Today, the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) sanctioned a network of shipping companies and vessels led by Iraqi-Kittitian businessman **Waleed al-Samarra'i** (**al-Samarra'i**) for smuggling Iranian oil disguised as Iraqi oil. This network operates primarily by covertly blending Iranian oil with Iraqi oil, which is then marketed intentionally as solely of Iraqi origin to avoid sanctions. This scheme has generated hundreds of millions of dollars in revenue for both the Iranian regime and **al-Samarra'i** himself.

"Iraq cannot become a safe haven for terrorists, which is why the United States is working to counter Iran's influence in the country," said **Secretary of the Treasury Scott Bessent**. "By targeting Iran's oil revenue stream, Treasury will further degrade the regime's ability to carry out attacks against the United States and its allies. We remain committed to an oil supply free from Iran and will continue our efforts to disrupt the ongoing attempts by Tehran to evade U.S. sanctions."

Click here to watch a video from Secretary Bessent on today's action.

Today's action builds on OFAC's July 3, 2025 sanctions targeting the network of Salim Ahmed Said, which also smuggled blended Iraqi and Iranian oil and generated significant revenue for the Iranian regime. Collectively, these actions demonstrate the United States' commitment to eliminating Iran's pernicious influence on Iraq's economy and upholding a campaign of maximum economic pressure on Iran, in accordance with National Security Presidential Memorandum-2. This action is being taken pursuant to Executive Order (E.O.) 13902, which targets those operating in certain sectors of the Iranian economy, including Iran's petroleum and petrochemical sectors.

IRAN-IRAQ NETWORK COMPLICIT IN IRANIAN OIL SMUGGLING

Waleed Khaled Hameed al-Samarra'i (**al-Samarra'i**), a citizen of both Iraq and St. Kitts & Nevis, is a United Arab Emirates (UAE)-based businessman who runs a network of companies managing vessels that have been involved in the sale of Iranian oil to international markets. This network operates primarily by covertly blending Iranian oil with Iraqi oil, which is then marketed intentionally as solely of Iraqi origin. Based on conservative estimates, al-Samarra'i's network generates around $300 million of value to both Iran and its partners annually.

Al-Samarra'i relies on his two UAE-based companies, **Babylon Navigation DMCC** (**Babylon**) and **Galaxy Oil FZ LLC** (**Galaxy Oil**), to manage his network's operations. While Babylon handles the logistics and shipping aspects of al-Samarra'i's operations, Galaxy Oil features as the main trader of al-Samarra'i's energy products on the global market.

To smuggle the Iranian-origin oil, al-Samarra'i uses a group of vessels operated by Babylon—the Liberia-flagged **ADENA**, **LILIANA**, **CAMILLA**, **DELFINA**, **BIANCA**, **ROBERTA**, **ALEXANDRA**, **BELLAGIO**, and **PAOLA**—to blend Iranian and Iraqi oil at sea, via ship-to-ship transfers in the Arabian Gulf, and in Iraqi ports. While Babylon manages and operates these vessels, al-Samarra'i relies on a number of Marshall Islands-based shell companies—**Tryfo Navigation Inc.** (**Tryfo**), **Keely Shiptrade Limited** (**Keely**), **Odiar Management S.A.** (**Odiar**), **Panarea Marine S.A.** (**Panarea**), and **Topsail Shipholding Inc.** (**Topsail**)—to serve as the registered owners of these vessels and likely further obfuscate the extent of al-Samarra'i's control over them.

To obscure their activity in smuggling Iranian oil, Al-Samarra'i's vessels use ship-to-ship transfers with U.S.-sanctioned vessels publicly affiliated with Iran's shadow fleet to distance themselves from direct interactions with the Iranian petroleum sector. Iran's network of tankers includes both Iranian and foreign-owned vessels that are used to evade international sanctions by concealing oil shipments. Al-Samarra'i's vessels also engage in other obfuscation techniques to hide their activities, such as unsafe ship-to-ship transfers at night, Automated Identification System (AIS) spoofing, and conspicuous gaps in AIS location reporting.

Al-Samarra'i and Babylon are being designated pursuant to E.O. 13902 for operating in the petroleum sector of the Iranian economy.

Galaxy Oil is being designated pursuant to E.O. 13902 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, al-Samarra'i.

The ADENA, LILIANA, CAMILLA, DELFINA, BIANCA, ROBERTA, ALEXANDRA, BELLAGIO, and PAOLA are being identified pursuant to E.O. 13902 as property in which Babylon has an interest.

Tryfo, Keely, Odiar, Panarea, and Topsail are being designated pursuant to E.O. 13902 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, Babylon.

SANCTIONS IMPLICATIONS

As a result of today's action, all property and interests in property of the designated or blocked persons described above that are in the United States or in the possession or control of U.S. persons are blocked and must be reported to OFAC. In addition, any entities that are owned, directly or indirectly, individually or in the aggregate, 50 percent or more by one or more blocked persons are also blocked. Unless authorized by a general or specific license issued by OFAC, or exempt, OFAC's regulations generally prohibit all transactions by U.S. persons or within (or transiting) the United States that involve any property or interests in property of blocked persons.

Violations of U.S. sanctions may result in the imposition of civil or criminal penalties on U.S. and foreign persons. OFAC may impose civil penalties for sanctions violations on a strict liability basis. OFAC's Economic Sanctions Enforcement Guidelines provide more information regarding OFAC's enforcement of U.S. economic sanctions. In addition, financial institutions and other persons may risk exposure to sanctions for engaging in certain transactions or activities involving designated or otherwise blocked persons. The prohibitions include the making of any contribution or provision of funds, goods, or services by, to, or for the benefit of any designated or blocked person, or the receipt of any contribution or provision of funds, goods, or services from any such person.

Furthermore, engaging in certain transactions involving the persons designated today may risk the imposition of secondary sanctions on participating foreign financial institutions. OFAC can prohibit or impose strict conditions on opening or maintaining, in the United States, a correspondent account or a payable-through account of a foreign financial institution that knowingly conducts or facilitates any significant transaction on behalf of a person who is designated pursuant to the relevant authority.

The power and integrity of OFAC sanctions derive not only from OFAC's ability to designate and add persons to the Specially Designated Nationals and Blocked Persons List (SDN List), but also from its willingness to remove persons from the SDN List consistent with the law. The ultimate goal of sanctions is not to punish, but to bring about a positive change in behavior. For information concerning the process for seeking removal from an OFAC list, including the SDN List, or to submit a request, please refer to OFAC's guidance on Filing a Petition for Removal from an OFAC List.

Click here for more information on the persons designated and any property identified as blocked today.

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