OFAC Guidance on the Donations of Food and Medicine
to Iran and the Non-Specified Areas of Sudan

Donations of food and medicine to Iran and the non-Specified Areas of Sudan, when intended to be used to relieve human suffering, are exempt from the prohibitions of the Iranian Transaction Regulations ("ITR") and the Sudanese Sanctions Regulations ("SSR"); thus, such donations by U.S. persons do not require an ITR or SSR license issued pursuant to the Trade Sanctions Reform and Export Enhancement Act of 2000 ("TSRA"). However, the commercial exportation or reexportation of food and medicine to Iran and the non-Specified Areas of Sudan is subject to the licensing requirements of TSRA. OFAC generally regards the exportation or reexportation of medical devices, donated or commercial, to be subject to the TSRA and therefore to require a TSRA license. In addition, the donation of funds to a non-US person for the purchase of food, medicine, or medical devices to be exported to Iran or the non-Specified Areas of Sudan would require a license.