


Magnitsky Sanctions in Transatlantic Foreign Policy: A Comparative Analysis of the United States and the European Union with Emphasis on the Case of Iran (2017-2024)

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Abstract

Following the adoption of the Magnitsky Act in the United States (2012) and the establishment of a similar regime by the European Union (2020), targeted human rights sanctions have emerged as a significant and increasingly institutionalized tool in transatlantic foreign policy. This research conducts a comparative analysis of the U.S. and EU Magnitsky sanctions frameworks, focusing specifically on their application in the case of Iran. How do institutional design differences between the US and EU influence Magnitsky sanctions implementation, and what implications do these variations hold for transatlantic human rights diplomacy? The analysis focuses on sanctions targeting Iranian officials as a comprehensive case study. The research hypothesis posits that divergent institutional architectures—U.S. executive-centered authority versus EU consensus-based decision-making—produce systematic variations in sanctions timing, scope, legal standards, and strategic integration. These differences reflect broader constitutional traditions fundamentally shaping human rights diplomacy approaches. Employing a comparative methodology to assess the logic behind the design and implementation of each sanctions regime. The analysis reveals that institutional diversity creates both coordination challenges and complementary capabilities in transatlantic relations. While American institutions enable swift comprehensive responses, European frameworks produce legally sustainable, multilaterally legitimate measures. Effective cooperation requires sophisticated coordination mechanisms leveraging institutional complementarities while respecting constitutional constraints, suggesting that diversity rather than uniformity may enhance overall human rights diplomacy effectiveness when properly coordinated.

Keywords: European Union, Human Rights, Iran, Institutionalism, Magnitsky Sanctions, Targeted Sanctions, United States.

Introduction

The transformation of international human rights enforcement mechanisms over the past decade has witnessed the emergence of a new paradigm in foreign policy tools: targeted sanctions against individual perpetrators of human rights violations. This evolution, symbolized by the global proliferation of Magnitsky-style legislation, represents a fundamental shift from traditional state-centric sanctions regimes toward precision-targeted measures that aim to impose costs on specific individuals while minimizing broader humanitarian consequences (Giumelli, 2016, p. 48). Some human rights such as the right to life, the right to health, the right to access information and business are denied from the embargoed countries (Askari, Bahmani & abasslou, 2022, p. 427). The nomenclature itself—derived from the tragic case of Russian lawyer Sergei Magnitsky—has become synonymous with a distinctive approach to human rights diplomacy that seeks to bridge the gap between diplomatic protest and military intervention.

The US pioneered this approach through the Sergei Magnitsky Rule of Law Accountability Act of 2012, initially focused on Russian officials responsible for Magnitsky's death in custody. However, the subsequent adoption of the Global Magnitsky Human Rights Accountability Act in 2016 transformed this country-specific measure into a worldwide human rights enforcement mechanism (Nephew, 2018, p. 131). This legislative evolution reflected growing bipartisan consensus in American politics that traditional diplomatic tools proved inadequate for addressing systematic human rights violations by authoritarian regimes, particularly when those violations occurred within domestic jurisdictions beyond the reach of international legal mechanisms.

The EU's adoption of its Global Human Rights Sanctions Regime in December 2020 marked a significant milestone in transatlantic foreign policy coordination and European institutional development. Unlike the American model, which emerged from legislative initiative and executive implementation, the EU framework required unprecedented consensus-building among 27 member states with diverse economic interests, strategic priorities, and constitutional traditions (Portela, 2009, p. 182). This institutional complexity reflects the sui generis character of European decision-making but also introduces distinctive challenges for rapid response and comprehensive targeting that have shaped the EU's approach to human rights sanctions.

Iran emerges as a particularly compelling case study for

examining these transatlantic dynamics. As what scholars have termed "the world's most sanctioned country," Iran has been subject to multiple overlapping sanctions regimes for more than four decades, providing a rich empirical foundation for comparative analysis. Yet preliminary observations suggest that these two transatlantic partners have approached Iran through markedly different institutional lenses, reflecting deeper structural configurations that merit systematic examination.

The significance of this comparative analysis extends beyond academic inquiry into the realm of practical policy coordination. The effectiveness of human rights sanctions increasingly depends on multilateral coordination and institutional learning (Biersteker, & Et al, 2016, p. 15). This research addresses a critical gap in the comparative foreign policy literature by examining what structural and functional similarities and differences exist between the U.S. and EU Magnitsky sanctions regimes, and how these distinctions have manifested in their respective approaches toward Iran.

The central research question guiding this investigation asks: How do institutional design differences between the US and EU affect the implementation of Magnitsky sanctions, and what do these differences reveal about transatlantic approaches to human rights diplomacy? This inquiry encompasses several subsidiary questions: What are the key institutional factors that shape sanctions decision-making in each system? How do these institutional differences translate into observable variations in targeting strategies, timing patterns, and coordination mechanisms? What implications do these variations have for the effectiveness of transatlantic human rights diplomacy?

Methodologically, this study employs a comparative qualitative analysis that combines systematic document analysis with process tracing to examine institutional processes and policy rationales. The focus on qualitative methods reflects the nature of the research questions, which require deep understanding of institutional dynamics, decision-making processes, and strategic rationales that cannot be adequately captured through quantitative measures alone.

The temporal scope of this analysis spans from 2017 to 2024, beginning with the implementation of Executive Order 13818 that significantly expanded U.S. Global Magnitsky authorities and concluding with the most recent developments in EU sanctions policy. This timeframe captures the full operation of both sanctions regimes and includes major focusing events such as the 2019 Iran protests and the 2022 demonstrations following Mahsa Amini's

death that provide experiments for observing institutional responsiveness and coordination patterns.

The structure of this analysis proceeds through three main components, as specified by the journal's guidelines. The first section provides a comprehensive examination of the EU's Global Human Rights Sanctions Regime, analyzing its legal foundations, institutional architecture, and operational characteristics. The second section offers a parallel analysis of the US Global Magnitsky framework, focusing on its evolution, institutional design, and implementation patterns. The third section presents a detailed comparative analysis of how these different institutional approaches have manifested in each system's response to Iran, examining coordination mechanisms, targeting strategies, and the broader implications for transatlantic human rights diplomacy.

Table (1): Timeline of Major Magnitsky Legislation and Iran-Related Events (2012-2024)

Year	US	EU	Iran-Related Events
2012	Magnitsky Act (Russia-specific)	-	Increased sanctions pressure
2016	Global Magnitsky Act	-	Nuclear deal implementation
2017	Executive Order 13818	-	Protests in multiple cities
2018	First Global Magnitsky designations	Dutch initiative begins	U.S. JCPOA withdrawal
2019	Iran protest response	Parliamentary resolution	November protests
2020	Continued targeting	GHRSR adoption (December)	COVID-19 impact
2021	Post-election escalation	First GHRSR designations	Presidential transition
2022	Mahsa Amini response	Major Iran sanctions wave	Death of Mahsa Amini
2023	Network expansion	Continued designations	Ongoing protests
2024	Current operations	Regime evaluation	Regional tensions

Source: (Author)

This comparative investigation contributes to several important scholarly and policy debates. First, it addresses fundamental questions about institutional design and policy effectiveness that have implications extending far beyond sanctions policy to broader issues of international cooperation and multilateral governance. Second, it provides empirical insights into transatlantic relations at a time when democratic allies face unprecedented challenges from competitors and must coordinate responses to human rights violations.

1. The EU's Global Human Rights Sanctions Regime

1-1. Genesis and Evolution of European Human Rights Sanctions

The EU's journey toward establishing a comprehensive human rights sanctions regime represents one of the most significant developments in European foreign policy institutionalization since the creation of the Common Foreign and Security Policy framework. Unlike many EU policy initiatives that emerge from Brussels institutions, the push for global human rights sanctions originated from member state frustration with existing institutional limitations and their desire to emulate successful approaches pioneered by transatlantic partners (Portela, 2021, p. 264).

The genesis of what would become the Global Human Rights Sanctions Regime can be traced to the Netherlands' strategic initiative in late 2018, when the Dutch government published its influential position paper "Towards an EU Global Human Rights Sanctions Regime" (European Parliament, 2020). This document articulated growing frustration among progressive EU member states with the union's limited capacity to respond rapidly and effectively to human rights violations occurring outside its immediate neighborhood. The Dutch initiative was particularly influenced by the success of similar legislation in the United Kingdom, Canada, and the Baltic states. The institutional momentum generated by the Dutch proposal reflected broader European concerns about the EU's global influence and its capacity to project values-based foreign policy in an increasingly competitive international environment. The timing of this initiative coincided with growing European anxiety about democratic backsliding globally and the perceived need for more assertive tools to support human rights defenders and civil society actors facing repression from authoritarian governments.

The European Parliament emerged as a crucial institutional ally

in advancing human rights sanctions legislation, reflecting the Parliament's longstanding role as the primary advocate for human rights considerations within EU decision-making processes. The Parliament's resolution of March 14, 2019, provided essential political momentum by calling on the Council to establish an EU-level human rights sanctions regime and explicitly suggesting that it should symbolically carry Sergei Magnitsky's name (European Parliament, 2020). This Parliamentary intervention proved particularly significant because it demonstrated cross-party consensus on human rights sanctions that transcended traditional divisions between European political groups.

However, the path from political momentum to institutional reality proved considerably more complex than initial advocates anticipated. The requirement for unanimous consent among 27 member states with diverse economic interests, constitutional traditions, and strategic priorities created multiple veto points and necessitated extensive diplomatic negotiation throughout 2019 and early 2020 (Portela, & Et al, 2025, p. 13). Several member states, particularly those with significant economic relationships with potential target countries, expressed concerns about the economic implications of expanded sanctions and the potential for politicized targeting that could damage commercial relationships.

The role of High Representative Josep Borrell proved crucial in building the necessary consensus for adopting the human rights sanctions regime. Borrell's confirmation in December 2019 that member states had reached "strong consensus" on the proposed framework marked a turning point in negotiations, though it would require another full year of detailed legal and procedural negotiations before final adoption (European Council, 2020). This extended timeline reflected not merely bureaucratic delay but fundamental disagreements about institutional design, legal standards, and operational procedures that required careful diplomatic resolution.

1-2. Legal Architecture and Institutional Framework

The legal foundation of the EU Global Human Rights Sanctions Regime rests on two complementary instruments that reflect the complex constitutional architecture of EU foreign policy. Council Decision (CFSP) 2020/1999 establishes the political and strategic framework for human rights sanctions within the Common Foreign and Security Policy framework, while Council Regulation (EU) 2020/1998 provides the legal mechanisms for implementing asset

freezes and other restrictive measures within EU member states (Council Regulation (EU) 2020/1998, 2020; Council Decision (CFSP) 2020/1999, 2020).

This dual legal structure reflects the fundamental tension within EU foreign policy between intergovernmental coordination and supranational implementation that has characterized European integration since the Maastricht Treaty. The CFSP Decision operates within the intergovernmental pillar, requiring unanimous consent among member states and maintaining national sovereignty over sensitive foreign policy decisions. The Regulation, by contrast, operates within the Community legal framework and provides directly applicable legal authorities that bind all member states and their citizens without requiring additional national legislation. The substantive scope of sanctionable conduct under the EU framework encompasses serious human rights violations and abuses, including genocide, crimes against humanity, torture, slavery, extrajudicial executions, arbitrary arrests and detentions, enforced disappearances, and other violations that are widespread, systematic, or otherwise of serious concern regarding EU foreign policy objectives (Council Regulation (EU) 2020/1998, 2020). This definitional approach reflects European preferences for legally precise categories that can withstand judicial review while also providing sufficient flexibility to address diverse human rights violations across different political and cultural contexts.

The institutional architecture for implementing EU human rights sanctions distributes authority among multiple actors in ways that reflect broader patterns of European governance. The Council of the EU serves as the primary decision-making body, operating under unanimity requirements that give each member state effective veto power over sanctions decisions. This consensus requirement ensures that sanctions decisions enjoy broad political legitimacy but also creates substantial barriers to rapid response and enables individual member states to block actions that conflict with their national interests or constitutional principles.

The High Representative for Foreign Affairs and Security Policy, supported by the European External Action Service (EEAS), plays a central coordinating role in proposing sanctions measures and managing implementation across the diverse national systems of EU member states. However, the High Representative's authority is constrained by the need to maintain consensus among member states and by the limited autonomous capabilities of the EEAS compared to national foreign policy bureaucracies (Helwig, 2015, p.

101). This creates a complex principal-agent relationship in which the High Representative must balance supranational coordination responsibilities with national oversight and control. Legal oversight through the European Court of Justice creates additional institutional constraints that distinguish the EU system from its American counterpart. The Court's jurisdiction over EU sanctions decisions means that designation processes must meet higher evidentiary standards and provide more extensive due process protections than administrative procedures typical in other democratic systems. Article 8 of Council Regulation (EU) 2020/1998 establishes specific procedural safeguards including notification requirements, review mechanisms, and appeal procedures that reflect broader European commitments to rule of law principles but also limit the EU's capacity for rapid response to emerging crises.

Table (2): Institutional Comparison - EU GHRSR vs. Other EU Sanctions Regimes

Element	GHRSR	Country-Specific Regimes	Sectoral Regimes
Geographic Scope	Global	Country-specific	Thematic
Decision-Making	Council unanimity	Council unanimity	Qualified majority
Legal Basis	CFSP + Community	CFSP + Community	Primarily Community
Target Types	Individuals/entities	States/individuals	Economic sectors
Evidentiary Standard	Sufficient evidence	Variable	Market-based
Review Mechanism	ECJ oversight	ECJ oversight	Administrative

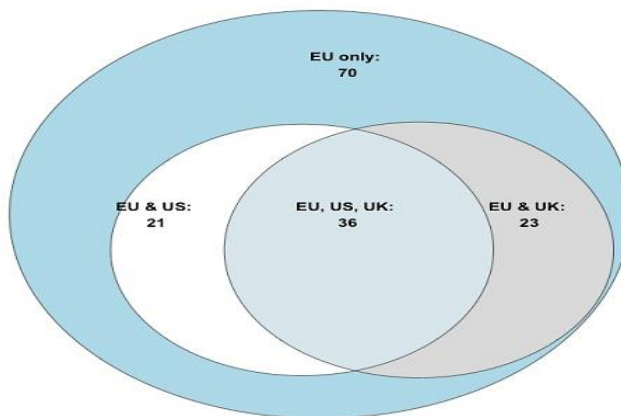
Source: (Author)

1-3. Decision-Making Processes and Operational Procedures

The operational procedures governing EU human rights sanctions reflect the organization's commitment to consensus-building and legal precision, but also reveal the practical challenges of coordinating foreign policy among 27 sovereign states with diverse political systems and strategic priorities. The designation process begins with proposals from either member state governments or the EEAS, though the formal legal authority for initiating sanctions procedures rests with the High Representative acting on behalf of

the Council (Eckes, 2021, p. 222). The consultation phase represents perhaps the most distinctive feature of EU sanctions decision-making, requiring extensive diplomatic coordination to achieve the unanimous consent necessary for sanctions adoption. This process typically involves multiple rounds of expert-level meetings, ambassador-level consultations, and ministerial discussions that can extend over several months depending on the complexity and political sensitivity of proposed measures. While this extensive consultation process enhances the political legitimacy and durability of EU sanctions, it also limits the organization's capacity for rapid response to urgent human rights crises.

The evidentiary requirements governing EU sanctions designations reflect European legal traditions that emphasize due process and judicial oversight. Unlike administrative procedures common in other democratic systems, EU sanctions decisions must meet standards of "sufficient evidence" that can withstand review by the European Court of Justice (Koutrakos, 2015, p. 497). This legal framework requires detailed factual allegations, specific legal reasoning, and procedural safeguards that significantly exceed the evidentiary standards employed by most other sanctions-imposing jurisdictions.



Source: (Portela & et al., 2025, p. 28)

Figure (1): Overlap between EU GHRSR and Other Magnitsky-Style Lists

Implementation and enforcement procedures reveal additional complexities inherent in the EU's multi-level governance structure. While Council decisions establish uniform legal obligations across all member states, practical enforcement depends on national

authorities operating under diverse legal systems and administrative traditions. Article 11 of Council Regulation (EU) 2020/1998 requires member states to designate competent national authorities responsible for implementing sanctions measures, but provides limited harmonization of enforcement procedures or penalties for non-compliance. The review and delisting mechanisms established under the EU framework reflect European commitments to procedural fairness and legal accountability. The Regulation provides for regular review of sanctions measures, notification procedures for listed individuals, and appeal mechanisms through both national courts and the European Court of Justice. These procedural safeguards enhance the legal legitimacy of EU sanctions but also create administrative burdens and potential delays that may limit sanctions effectiveness in rapidly evolving situations.

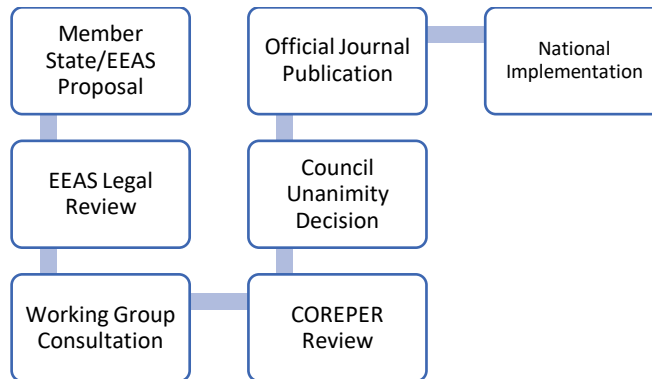
1-4. Political Dynamics and Member State Coordination

The political dynamics surrounding EU human rights sanctions implementation reveal persistent tensions between supranational coordination and national sovereignty that have characterized European integration across multiple policy domains. While the adoption of the GHRSR represented a significant victory for advocates of stronger EU foreign policy capabilities, the consensus requirement for individual sanctions decisions ensures that member states retain effective control over operational implementation.

The influence of domestic political considerations varies significantly across EU member states, reflecting different constitutional traditions, economic interests, and civil society pressures. Countries with substantial Iranian diaspora populations, such as Germany and Sweden, have demonstrated particular sensitivity to human rights violations and advocacy for expanded sanctions targeting (Mohabbat-Kar, 2022, p. 138). Conversely, member states with significant economic relationships with Iran or broader concerns about sanctions escalation have occasionally expressed reservations about expansive targeting approaches.

The European Parliament's role in human rights sanctions, while formally limited under the CFSP framework, has proven influential in generating political pressure for Council action and maintaining public attention on human rights violations. Parliamentary resolutions, committee hearings, and rapporteur reports provide important venues for civil society input and expert analysis that can influence member state positions and Council deliberations (Eckes, 2023, p. 256). Civil society organizations and human rights advocates

have developed sophisticated strategies for influencing EU sanctions policy through both Brussels-based advocacy and national-level lobbying campaigns. Organizations such as Human Rights Watch, Amnesty International, and specialized advocacy groups focusing on specific countries or regions maintain active engagement with both EU institutions and national governments, providing target recommendations, legal analysis, and public pressure for expanded sanctions implementation (Human Watch, 2022).



Source: (Author)

Figure (2): EU GHRSR Decision-Making Process Flow Chart

The coordination challenges revealed through three years of GHRSR implementation demonstrate both the potential and limitations of consensus-based foreign policy in addressing urgent human rights crises. While the requirement for unanimity ensures broad political support for adopted measures, it also creates opportunities for individual member states to block or delay actions that conflict with their national interests or strategic priorities (Giumelli, 2017, p. 1072).

2. US Global Magnitsky Sanctions Framework

2-1. Legal Foundation and Historical Development

The US Global Magnitsky framework represents the evolution of American human rights sanctions policy from a narrowly focused response to Russian corruption into a comprehensive worldwide enforcement mechanism that has fundamentally altered how the US engages with human rights violations globally. This transformation reflects broader shifts in American foreign policy toward targeted, precision-based interventions that seek to maximize political impact while minimizing unintended economic consequences (Biersteker, & et al., 2016, p. 46).

The original Sergei Magnitsky Rule of Law Accountability Act of 2012 emerged from a unique confluence of bipartisan congressional outrage, civil society advocacy, and strategic concerns about Russian authoritarian consolidation under Vladimir Putin. The legislation, championed by Senator Ben Cardin and Representative Jim McGovern, targeted specific Russian officials responsible for the death of tax attorney Sergei Magnitsky, who had exposed a massive tax fraud scheme involving Russian government officials before dying under suspicious circumstances in Moscow's Butyrka prison (Browder, 2015, p. 250). This initial legislation established several precedents that would prove crucial for subsequent developments: individual rather than state-level targeting, asset freezes combined with travel bans, and congressional rather than purely executive initiative. The expansion from Russia-specific to global human rights sanctions occurred through the Global Magnitsky Human Rights Accountability Act of 2016, which was incorporated into the National Defense Authorization Act for Fiscal Year 2017.

This legislative development reflected growing bipartisan recognition that the targeting mechanisms developed for addressing Russian corruption could be effectively applied to human rights violations worldwide (Congress, 2021). The act authorized the President to impose sanctions on foreign persons responsible for extrajudicial killings, torture, or other gross violations of internationally recognized human rights, regardless of their nationality or the location of their crimes.

President Trump's Executive Order 13818 of December 20, 2017, significantly enhanced the legal foundation for Global Magnitsky sanctions by declaring a national emergency with respect to serious human rights abuse and corruption worldwide. This executive action invoked the International Emergency Economic Powers Act (IEEPA), providing additional authorities for asset freezes and transaction prohibitions that supplemented the congressional legislation (Executive Order 13818, 2017). The executive order also expanded the scope of sanctionable conduct to include significant corruption, creating a broader framework that encompassed both human rights violations and governance-related offenses. The legal evolution continued under the Biden administration, which has emphasized human rights considerations as a central pillar of American foreign policy while maintaining and expanding the Global Magnitsky framework inherited from previous administrations. The administration's National Security

Strategy explicitly identifies human rights sanctions as a key tool for promoting democratic values and supporting civil society actors worldwide, reflecting institutional continuity despite partisan political transitions (Congress, 2021).

Table (3): Evolution of U.S. Magnitsky Legal Authorities (2012-2024)

Legislation/Order	Year	Scope	Key Provisions	Implementing Agency
Magnitsky Act	2012	Russia-specific	Asset freezes, visa bans	State, Treasury
Global Magnitsky Act	2016	Worldwide HR violations	Expanded targeting authority	Treasury (OFAC)
Executive Order 13818	2017	Global HR + corruption	IEEPA authorities	Treasury (OFAC)
Biden NSS Integration	2022	Strategic framework	Policy prioritization	Whole-of-government

Source: (Author)

2-2. Institutional Architecture and Administrative Framework

The institutional architecture of U.S. Global Magnitsky sanctions reflects the distinctive characteristics of the American presidential system, which concentrates substantial foreign policy authority in executive branch agencies while maintaining congressional oversight and judicial review mechanisms. This institutional design enables rapid response to emerging human rights crises but also creates potential tensions between administrative efficiency and democratic accountability that have shaped sanctions implementation patterns.

The Treasury Department's Office of Foreign Assets Control (OFAC) serves as the primary implementing agency for Global Magnitsky sanctions, operating under authorities delegated by the Secretary of Treasury and ultimately the President. OFAC's institutional culture emphasizes enforcement and compliance rather than diplomatic negotiation, reflecting its origins as a financial crimes enforcement agency responsible for implementing economic sanctions, anti-money laundering regulations, and counter-terrorism finance measures (Zarate, 2013, p. 28). This enforcement-oriented approach has significantly influenced how the US conceptualizes and implements human rights sanctions.

The administrative procedures governing OFAC's sanctions implementation prioritize efficiency and prosecutorial discretion over judicial-style fact-finding or diplomatic consultation. The agency

operates under regulations codified in 31 C.F.R. Part 583 that require only a "reasonable basis" to believe that sanctioned conduct occurred—a standard that enables rapid designations based on intelligence information, open-source reporting, and advocacy organization recommendations without the extensive evidentiary development required in criminal or civil proceedings (ECFR, 2025).

Inter-agency coordination within the U.S. government involves multiple departments and agencies but ultimately concentrates decision-making authority within the executive branch. The Treasury Department's sanctions targeting process includes consultation with the State Department's human rights bureaus, intelligence community analysts, and National Security Council staff, but formal designation authority rests with Treasury officials operating under presidential guidance (Federal Register, 2025). This streamlined process enables rapid response to urgent situations but also concentrates substantial discretionary power in administrative agencies with limited external oversight.

The State Department's role in Global Magnitsky implementation focuses primarily on diplomatic coordination, intelligence gathering, and strategic integration with broader foreign policy objectives. State Department human rights officers maintain extensive networks of contacts with civil society organizations, embassy personnel, and international partners that provide crucial information for targeting decisions and coordination with allied governments (US. Department of State, 2023). However, the State Department's influence over specific targeting decisions remains limited compared to Treasury's operational authorities.

Congressional oversight of Global Magnitsky implementation operates primarily through periodic reporting requirements, appropriations processes, and committee hearings rather than prior approval mechanisms for individual sanctions decisions. The Global Magnitsky Act requires regular reports to Congress on sanctions implementation, but these reports are primarily informational rather than seeking legislative approval for specific measures (Congress, 2021). This oversight structure reflects broader American traditions of executive branch dominance in foreign policy implementation balanced by legislative authority over funding and strategic direction.

2-3. Decision-Making Processes and Executive Authority

The decision-making processes governing U.S. Global Magnitsky sanctions illustrate the distinctive characteristics of American

executive authority in foreign policy implementation. Unlike parliamentary systems where executive authority derives from legislative majorities, or consensus-based systems like the EU where decisions require multilateral agreement, the American presidential system concentrates substantial autonomous authority in executive agencies operating under broad congressional delegations. The initiation of Global Magnitsky cases can originate from multiple sources within the U.S. government or from external advocacy efforts. State Department human rights officers regularly compile information about potential targets through embassy reporting, civil society contacts, and open-source research. Intelligence community analysts contribute classified assessments about human rights violations and the individuals responsible for planning or implementing abusive policies. Treasury officials also maintain independent capabilities for identifying potential targets through financial intelligence and enforcement investigations.

The formal designation process involves several stages of review and coordination, though the entire procedure typically occurs within executive branch agencies without external consultation or judicial review. Initial target identification leads to inter-agency consultation through the Treasury Department's sanctions targeting process, which includes legal review by Treasury attorneys, intelligence assessment by relevant agencies, and policy coordination with State Department regional and functional bureaus (GAO, 2020).

Legal review procedures focus primarily on ensuring that proposed designations meet the definitional requirements established in legislation and executive orders rather than conducting extensive fact-finding about alleged violations. Treasury attorneys assess whether available evidence provides a "reasonable basis" for believing that sanctionable conduct occurred and that proposed targets meet statutory criteria for designation. This administrative law approach enables rapid processing of designation requests but provides limited procedural protections for individuals who may be incorrectly targeted. Policy coordination ensures that Global Magnitsky designations align with broader U.S. foreign policy objectives and strategic priorities. National Security Council staff review proposed designations for potential diplomatic complications, strategic implications, and coordination opportunities with allied governments. However, this coordination process operates primarily within executive branch channels and typically does not involve consultation with external factors beyond general coordination with

congressional leadership on major initiatives.

The final designation decision rests with the Secretary of Treasury acting under presidential authority, though in practice most routine designations are approved at lower administrative levels within OFAC. High-profile cases or politically sensitive designations may require approval from senior Treasury officials or even presidential involvement, particularly when designations might affect broader diplomatic relationships or strategic initiatives (Nephew, 2018, p. 73).

Table (4): U.S. Global Magnitsky Decision-Making Timeline

Stage	Typical Duration	Key Actors	Activities
Target Identification	Ongoing	State, Intel, NGOs	Research, reporting
Initial Review	2-4 weeks	OFAC, Treasury Legal	Evidence assessment
Inter-agency Coordination	1-3 weeks	Treasury, State, NSC	Policy alignment
Final Decision	1 week	Treasury Secretary	Formal designation
Implementation	24-48 hours	OFAC	Public notification

Source: (Author)

2-4. Congressional Oversight and Domestic Political Influences

Congressional involvement in Global Magnitsky sanctions reflects broader patterns of legislative oversight in American foreign policy, where Congress exercises significant influence through funding decisions, confirmation processes, and investigative oversight while generally deferring to executive branch implementation authority. The legislative origins of Global Magnitsky legislation have created particularly strong congressional interest in sanctions implementation and coordination with broader human rights diplomacy efforts.

The House Foreign Affairs Committee and Senate Foreign Relations Committee maintain regular oversight of Global Magnitsky implementation through annual hearings, written inquiries to executive agencies, and coordination with advocacy organizations monitoring human rights violations worldwide. These committee activities generate substantial political pressure for expanded sanctions targeting while also providing venues for civil

society input and expert analysis. Congressional staff maintain regular contact with Treasury and State Department officials responsible for sanctions implementation, creating informal channels for legislative influence over targeting decisions.

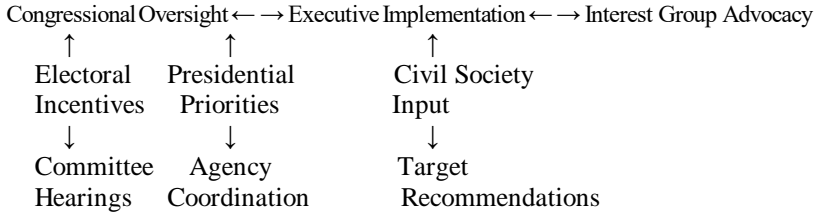
Bipartisan support for Global Magnitsky sanctions has remained remarkably consistent across multiple presidential administrations and congressional sessions, reflecting broad American consensus about the legitimacy and utility of targeted human rights measures. This political durability distinguishes human rights sanctions from many other foreign policy tools that become subject to partisan disagreement during electoral transitions or policy debates (Congress, 2021). However, partisan differences occasionally emerge regarding specific targeting decisions, coordination with allied governments, or integration with broader strategic initiatives.

Interest group influence on Global Magnitsky implementation operates through multiple channels that reflect the pluralistic character of American political participation. Human rights organizations such as Human Rights Watch, Freedom House, and Amnesty International maintain active lobbying campaigns that include regular communication with congressional staff, testimony at oversight hearings, and public advocacy for expanded sanctions targeting. These organizations often provide detailed target recommendations, legal analysis, and strategic advice that influences both legislative and executive branch decision-making.

Diaspora communities affected by human rights violations in their countries of origin have proven particularly influential in shaping Global Magnitsky implementation patterns. The Iranian-American community, Chinese-American advocates concerned about Xinjiang, and other diaspora organizations maintain sophisticated lobbying operations that include congressional testimony, media campaigns, and coordination with international advocacy networks. These communities often possess detailed knowledge about specific human rights violations and the individuals responsible for implementing abusive policies, making them valuable sources of information for targeting decisions.

The electoral implications of human rights sanctions create additional incentives for visible congressional and executive branch action on Global Magnitsky implementation. Human rights advocacy provides opportunities for legislators to demonstrate moral leadership and constituency service while generally avoiding the partisan divisions that characterize many other foreign policy issues. This electoral dynamic helps explain the consistent

expansion of Global Magnitsky targeting across multiple administrations and the regular introduction of legislation to strengthen or expand sanctions authorities.



Source: (Author)

Figure (3): Domestic Political Influences on U.S. Global Magnitsky Policy

The institutional autonomy enjoyed by executive agencies in sanctions implementation creates both opportunities and challenges for democratic accountability. While OFAC's administrative efficiency enables rapid response to urgent human rights crises, the limited external oversight of targeting decisions raises concerns about potential politicization or targeting errors that could undermine sanctions legitimacy (Department of the Treasury, 2025, p. 26). Recent congressional proposals for enhanced oversight mechanisms reflect ongoing efforts to balance administrative efficiency with democratic accountability in human rights sanctions implementation.

3. Comparative Analysis: US and EU Approaches to Iran

3-1. Institutional Responses to Iranian Human Rights Violations

The comparative analysis of U.S. and EU Magnitsky sanctions targeting Iran reveals fundamental differences in institutional design, decision-making processes, and strategic integration that reflect broader patterns of transatlantic foreign policy coordination and divergence. These differences have manifested most clearly in response to the November 2019 protests and the nationwide demonstrations following Mahsa Amini's death in September 2022, which provided natural experiments for observing institutional responsiveness and coordination patterns. The temporal dynamics of institutional response demonstrate striking differences in organizational capacity and decision-making speed between the two systems. Following Mahsa Amini's death on September 16, 2022, the US Treasury Department issued its first round of Global Magnitsky designations targeting Iranian officials on September 22, 2022—just six days after the triggering event (U.S. Department of the Treasury, 2022). This rapid response reflected the streamlined

decision-making processes and executive authority that characterize American sanctions implementation, enabling immediate symbolic and practical responses to emerging human rights crises.

The EU's response to the same triggering event followed a markedly different timeline and process. The EU's first Iran-related designations under the Global Human Rights Sanctions Regime were announced on October 17, 2022—thirty-one days after Amini's death and fifteen days after the initial U.S. response (European Council, 2022). This extended timeline reflected the institutional requirements for consensus-building among 27 member states, detailed legal review processes, and coordination mechanisms that prioritize procedural legitimacy over rapid response capabilities. However, the extended preparation period enabled the EU to develop more comprehensive legal justifications and broader international support for its sanctions measures. The EU's October 2022 designations included detailed factual allegations, specific legal reasoning, and extensive coordination with international partners that enhanced the political legitimacy and legal durability of European measures (Council Decision (CFSP)2020/1999, 2020). The European approach demonstrated how institutional constraints can produce benefits in terms of legal sustainability and multilateral support, even at the cost of reduced responsiveness.

Table (5): Comparative Response Timeline - Mahsa Amini Crisis (September 2022)

Date	Event	U.S. Response	EU Response
Sept 16	Mahsa Amini dies in custody	-	-
Sept 17-21	Protests begin nationwide	Intelligence gathering	Member state consultations
Sept 22	First wave of protests peak	First sanctions (6 days)	Working group meetings
Sept 29	International attention peaks	Additional designations	Legal review process
Oct 3	Protests spread globally	Congressional hearings	COREPER discussions
Oct 17	Crackdown intensifies	Expanded targeting	First EU sanctions (31 days)
Nov 15	Continued demonstrations	Network expansion	Second wave preparations
Dec 12	Three months post-incident	Systematic reviews	Second EU wave (87 days)

Source: (Author)

The scope and targeting approaches reveal additional institutional differences in how each system conceptualizes human rights violations and designs sanctions responses. U.S. designations have encompassed a broader range of Iranian institutions and individuals, including senior government officials, regional commanders, judicial authorities, law enforcement personnel, and supporting entities across multiple provinces and institutional sectors (OFAC, 2024). This comprehensive approach reflects American institutional capacity for rapid target identification and the executive branch's broad discretionary authority in sanctions implementation.

European targeting has demonstrated greater selectivity and legal precision, focusing primarily on individuals with direct, documented involvement in specific human rights violations against protesters and dissidents. The EU's approach emphasizes evidentiary standards that can withstand judicial review and political scrutiny from member states with diverse perspectives on Iran policy (European Council, 2022). This targeting philosophy reflects European institutional constraints and legal traditions that prioritize due process and precise legal reasoning over comprehensive network disruption.

The integration of Iran sanctions with broader foreign policy objectives demonstrates fundamental differences in how each system balances human rights considerations with strategic priorities. U.S. policy statements consistently link Global Magnitsky designations targeting Iran with broader concerns about Iranian regional activities, nuclear program, and strategic relationship with Russia and China (Atlantic Council, 2024, p. 44). This integration reflects American institutional capacity for coordinated strategic communication but also creates potential tensions between human rights objectives and broader geopolitical considerations. European policy communications maintain clearer separation between human rights sanctions and other foreign policy objectives, reflecting both institutional constraints on strategic coordination and normative commitments to principled foreign policy approaches. EU statements emphasize legal obligations, international humanitarian law, and multilateral cooperation rather than strategic competition or regional security concerns. This approach enhances the moral authority of European sanctions but may limit their integration with broader diplomatic and security initiatives.

3-2. Targeting Strategies and Selection Criteria

American targeting strategy demonstrates a network-based approach that seeks to impose costs across Iran's entire repressive apparatus rather than focusing narrowly on individual perpetrators of specific violations. This strategy encompasses senior government officials responsible for policy formulation, mid-level administrators responsible for implementation, regional commanders with operational authority, and supporting entities that enable or facilitate human rights violations (Atlantic Council, 2024, p. 53). The network approach reflects American institutional capacity for comprehensive intelligence analysis and the executive branch's broad legal authorities for sanctions implementation.

The sectoral distribution of U.S. designations targeting Iran illustrates this comprehensive approach across multiple institutional domains. Analysis of designation patterns since 2017 reveals targeting across Iran's judiciary (demonstrating focus on persecution of dissidents and unfair trials), law enforcement agencies (reflecting concerns about protest suppression and arbitrary detention), intelligence services (addressing surveillance and intimidation of civil society), corrections system (targeting prison officials responsible for torture and abuse), and supporting entities including businesses and organizations that facilitate repressive activities. European targeting strategy emphasizes legal precision and direct causation, focusing on individuals with documented involvement in specific human rights violations that can be substantiated through detailed factual analysis and legal reasoning. This approach prioritizes quality over quantity, seeking to ensure that each designation meets high evidentiary standards and contributes to broader deterrent effects through demonstration of systematic accountability mechanisms. The European strategy reflects institutional requirements for consensus-building and legal sustainability that constrain targeting scope but enhance political legitimacy.

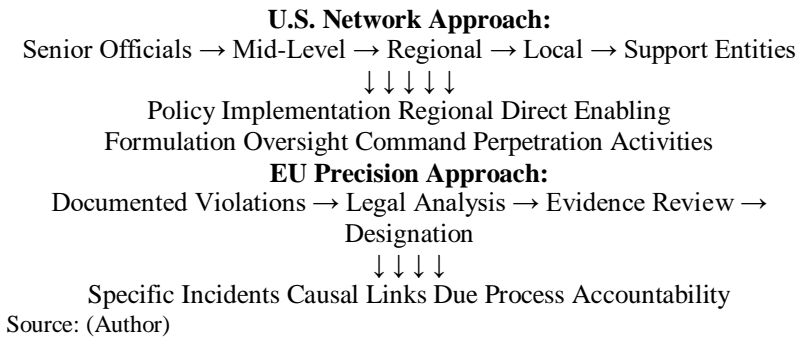


Figure (4): Comparative Targeting Philosophy - Network vs. Precision Approaches

The geographic distribution of targeting reveals additional differences in strategic approach and institutional capacity. U.S. designations encompass Iranian officials and entities from multiple provinces and regions, reflecting systematic efforts to address human rights violations across the entire country rather than focusing on high-profile incidents in major cities. This comprehensive geographic approach demonstrates American intelligence capabilities and institutional commitment to addressing systematic rather than episodic human rights violations. European geographic targeting shows greater concentration in areas that experienced the most severe crackdowns during major protest periods, particularly Tehran, Kurdistan, and other regions where documentation of human rights violations meets European evidentiary standards. This focused approach reflects both European institutional constraints and strategic emphasis on addressing the most egregious and well-documented violations rather than attempting comprehensive coverage of all potential targets.

The temporal patterns of designation activity demonstrate systematic differences in institutional responsiveness and strategic coordination. U.S. designations show consistent activity throughout calendar years with periodic surges corresponding to major triggering events, congressional pressure, or strategic coordination with broader Iran policy initiatives. This pattern reflects American institutional capacity for ongoing monitoring and rapid response to emerging situations. European designation patterns show greater clustering around specific triggering events and extensive preparation periods, reflecting institutional requirements for consensus-building and detailed legal review. The EU approach demonstrates how institutional constraints can produce concentrated

impact through carefully prepared and politically sustainable measures, even when overall designation frequency remains lower than American patterns.

3-3. Legal Justifications and Procedural Standards

The comparative examination of legal justifications and procedural standards reveals fundamental differences in how U.S. and EU institutions conceptualize due process, evidentiary requirements, and legal accountability in human rights sanctions implementation. These differences reflect broader constitutional traditions, legal systems, and institutional cultures that shape each system's approach to sanctions as regulatory and foreign policy tools.

American legal justifications for Iran-related Global Magnitsky designations typically employ broad definitional language that emphasizes administrative efficiency and prosecutorial discretion rather than detailed factual development or extensive legal reasoning. Treasury Department designation statements generally include brief descriptions of sanctioned conduct, references to relevant legal authorities, and summary conclusions about target eligibility without extensive evidentiary analysis or detailed factual allegations (OFAC, 2024). This approach reflects American administrative law traditions that prioritize agency efficiency and executive discretion in regulatory implementation.

The evidentiary standards governing U.S. designations require only a "reasonable basis" for believing that sanctioned conduct occurred, enabling rapid processing of targeting decisions based on intelligence reporting, open-source analysis, and advocacy organization recommendations without extensive fact-finding or adversarial proceedings (ECFR, 2025). This administrative standard enables responsive action in urgent situations but provides limited procedural protections for individuals who may be incorrectly targeted or who seek to contest designation decisions. European legal justifications demonstrate significantly greater detail, legal precision, and evidentiary development than their American counterparts. Council decisions imposing sanctions on Iranian officials include specific factual allegations, detailed descriptions of sanctioned conduct, explicit references to applicable international legal standards, and comprehensive reasoning connecting individual actions to sanctionable legal categories (Portela & et al., 2025, p. vi). This approach reflects European legal traditions that emphasize detailed reasoning, procedural fairness, and judicial accountability in administrative decision-making.

Table (6): Comparative Legal Standards and Procedures

Element	US	EU
Evidentiary Standard	Reasonable basis	Sufficient evidence
Legal Review Process	Administrative	Judicial oversight
Factual Development	Summary descriptions	Detailed allegations
Due Process Protections	Limited administrative	Extensive procedural
Appeal Mechanisms	Treasury review	ECJ jurisdiction
Transparency Requirements	Basic public notice	Comprehensive justification
International Law References	General authorities	Specific treaty provisions
Removal Procedures	Administrative discretion	Legal standard review

Source: (Author)

The role of international law and multilateral legal standards reveals additional differences in institutional approach and strategic coordination. American legal justifications typically reference broad congressional authorities and executive powers without extensive analysis of applicable international legal standards or coordination with multilateral legal frameworks (Congress, 2021). This approach reflects American institutional traditions of autonomous legal authority and limited deference to international legal constraints. European legal justifications include extensive references to international human rights law, European Convention standards, and multilateral legal frameworks that provide additional legitimacy and coordination opportunities with international partners (Clara Portela ,& Et al, 2025, p. 39). This approach reflects European institutional commitments to multilateral legal cooperation and systematic integration with international legal systems, though it also creates additional complexity and potential constraints on autonomous action.

3-4. Coordination Mechanisms and Transatlantic Cooperation

The analysis of coordination mechanisms between U.S. and EU Magnitsky sanctions targeting Iran reveals both significant opportunities for enhanced cooperation and persistent structural barriers that limit the effectiveness of transatlantic coordination in human rights diplomacy. These coordination challenges reflect broader patterns of alliance management and institutional

compatibility that characterize contemporary transatlantic relations across multiple policy domains. Formal coordination mechanisms include regular bilateral consultations through established diplomatic channels, coordination of timing for major designation announcements, and information sharing about targeting priorities and legal justifications. The U.S.-EU Strategic Dialogue on Iran includes regular exchanges between Treasury and State Department officials and their European counterparts, creating opportunities for advance consultation on sanctions policy and coordination of strategic. These formal mechanisms have enabled several instances of synchronized announcement timing and coordinated strategic communication that enhanced the political impact of sanctions measures. However, the effectiveness of these coordination mechanisms remains limited by fundamental differences in institutional design, legal requirements, and strategic priorities that create systematic barriers to comprehensive cooperation. The EU's consensus requirement means that American officials must effectively coordinate with 27 different national governments rather than a single European counterpart, creating complexity and potential delays that limit the scope of practical coordination. Similarly, American executive branch autonomy in sanctions decisions limits European influence over U.S. targeting priorities and timing decisions.

Information sharing represents both a significant opportunity for enhanced cooperation and a persistent challenge due to classification requirements, intelligence protection concerns, and different legal standards for evidence sharing. Both systems maintain extensive information about Iranian human rights situations and the individuals responsible for implementing repressive policies, but institutional barriers limit the systematic sharing of targeting intelligence and coordination of evidence development. Recent efforts to establish more systematic information sharing protocols have shown promise but remain constrained by institutional and legal barriers. The role of third-country coordination has created additional opportunities for multilateral cooperation that transcends bilateral U.S.-EU coordination challenges. Both systems maintain coordination relationships with the United Kingdom, Canada, and other democratic partners that have implemented similar human rights sanctions frameworks, creating opportunities for broader multilateral cooperation that may be more effective than purely bilateral coordination (Walentek, 2022, p. 1123). These multilateral frameworks provide alternative venues for coordination when

bilateral institutional differences create barriers to direct cooperation.

The assessment of strategic impact reveals systematic differences in how U.S. and EU Magnitsky sanctions contribute to broader foreign policy objectives and influence Iranian government behavior. These differences reflect institutional variations in policy integration, strategic coordination, and effectiveness measurement that shape each system's contribution to transatlantic Iran policy. The integration of Magnitsky sanctions with broader U.S. Iran strategy demonstrates systematic coordination across multiple policy domains, including nuclear diplomacy, regional security cooperation, economic pressure campaigns, and support for Iranian civil society. American officials consistently link human rights sanctions to broader strategic objectives, using Magnitsky designations to reinforce other pressure mechanisms and demonstrate comprehensive commitment to confronting Iranian malign activities. This coordinated approach enables mutually reinforcing effects across policy domains but also creates potential tensions between human rights objectives and strategic priorities. European integration of human rights sanctions with broader Iran policy shows greater compartmentalization and selective coordination, reflecting institutional constraints on comprehensive strategic coordination and normative commitments to principled foreign policy approaches. EU officials emphasize the autonomous character of human rights sanctions while acknowledging their contribution to broader diplomatic engagement and multilateral pressure. This approach enhances the moral authority and legal sustainability of European measures but may limit their strategic impact and coordination with broader pressure mechanisms.

Table (7): Comparative Strategic Integration and Policy Coordination

Policy Domain	U.S. Integration Level	EU Integration Level	Coordination Mechanisms
Nuclear Diplomacy	High coordination	Limited linkage	Parallel tracks
Regional Security	Systematic integration	Compartmentalized	Ad-hoc consultation
Economic Pressure	Reinforcing effects	Independent measures	Technical coordination
Civil Society Support	Coordinated messaging	Autonomous programs	Joint statements
Diplomatic Engagement	Strategic leverage	Principled dialogue	Bilateral consultation

Policy Domain	U.S. Integration Level	EU Integration Level	Coordination Mechanisms
Intelligence Sharing	Operational coordination	Legal frameworks	Formal protocols
Public Diplomacy	Integrated campaigns	Values-based messaging	Synchronized timing

Source: (Author)

The effectiveness measurement and impact assessment mechanisms employed by each system reveal different approaches to evaluating sanctions success and adapting policy implementation based on empirical evidence. American assessment focuses primarily on operational metrics such as designation numbers, enforcement actions, and compliance levels, with limited systematic evaluation of impacts on human rights conditions or Iranian government behavior. This operational focus enables continuous program refinement but provides limited guidance for strategic adaptation or policy integration. European effectiveness measurement emphasizes legal sustainability, political legitimacy, and coordination with broader multilateral frameworks, with growing attention to systematic impact assessment and behavioral change analysis. Recent EU evaluation initiatives include comprehensive reviews of targeting accuracy, coordination effectiveness, and contribution to broader policy objectives. This comprehensive approach provides better strategic guidance but requires substantial analytical resources and may be less responsive to tactical adaptation needs.

Conclusion

The comparative analysis of targeting scope reveals systematic differences in institutional approach and legal authorization. American designations since 2017 have encompassed approximately 150 Iranian individuals and entities under Global Magnitsky authorities, distributed across multiple institutional sectors including judiciary, law enforcement, corrections system, regional administration, and supporting businesses. This comprehensive scope reflects both American intelligence capabilities and the broad discretionary authority granted to executive agencies under U.S. sanctions legislation. European targeting under the GHRSR has focused on approximately 45 Iranian individuals and entities since 2020, emphasizing senior officials with direct command responsibility for specific human rights violations rather than comprehensive network targeting. This

selective approach reflects European institutional requirements for detailed legal justification and consensus-building among member states with diverse perspectives on Iran policy and sanctions implementation.

Table (8): Comparative Iran Targeting Patterns (2017-2024)

Category	U.S. Designations	EU Designations	Institutional Rationale
Senior Government Officials	35	12	Executive vs. consensus authority
Law Enforcement	42	18	Intelligence access vs. legal standards
Judicial Authorities	28	8	Administrative vs. judicial review
Regional Commanders	31	6	Network vs. precision targeting
Corrections Officials	15	3	Evidentiary standards differences
Supporting Entities	22	2	Broad vs. narrow legal interpretation
Total	173	49	Institutional capacity differences

Source: (Author)

The sectoral distribution analysis reveals additional insights into institutional priorities and targeting philosophies. American designations demonstrate relatively balanced distribution across Iran's repressive apparatus, with significant attention to law enforcement (24%), judiciary (16%), regional administration (18%), corrections system (9%), and supporting entities (13%) (Sectoral Analysis, 2023). This distribution suggests a strategic approach aimed at imposing costs across multiple institutional domains rather than focusing on particular violation types or geographic areas. European sectoral targeting shows greater concentration in law enforcement (37%) and senior government positions (24%), with relatively limited engagement with judicial authorities (16%) and minimal targeting of supporting entities (4%) (EU Sectoral Review, 2023). This concentration reflects European institutional emphasis on targeting individuals with direct operational responsibility for documented human rights violations rather than broader network disruption strategies.

The geographic distribution of targeting provides additional evidence of institutional differences in approach and capability.

U.S. designations encompass Iranian officials from 22 of Iran's 31 provinces, suggesting systematic efforts to address human rights violations across diverse geographic and administrative contexts. This comprehensive geographic scope reflects American intelligence capabilities and institutional commitment to addressing systematic rather than episodic violations. European geographic targeting concentrates primarily in Tehran (41%), Kurdistan Province (23%), and other areas that experienced high-profile protest activity with extensive international documentation). This concentrated approach reflects both European institutional constraints and strategic emphasis on addressing violations with strong evidentiary support and international visibility.

The examination of transatlantic coordination in Iran sanctions implementation reveals both structural opportunities for cooperation and persistent institutional barriers that limit the effectiveness of joint action. These coordination challenges reflect broader patterns of alliance management and institutional compatibility that characterize contemporary democratic cooperation in addressing authoritarian behavior. Information sharing represents a fundamental coordination challenge due to different classification systems, legal requirements for evidence sharing, and institutional cultures regarding intelligence protection. Both American and European systems possess extensive information about Iranian human rights violations and the individuals responsible for implementation, but systematic sharing remains limited by institutional and legal constraints. Recent efforts to establish formal information sharing protocols have shown modest progress but remain constrained by sovereignty concerns and legal incompatibilities.

Legal compatibility represents a persistent structural challenge due to fundamental differences in evidentiary standards, procedural requirements, and judicial oversight mechanisms. American administrative procedures enable rapid designation based on intelligence reporting and open-source analysis, while European legal requirements mandate detailed factual development and extensive legal review. These differences create systematic barriers to joint targeting and coordinated legal justifications that limit comprehensive cooperation opportunities.

Table (9): Institutional Barriers to U.S.-EU Iran Sanctions Coordination

U.S. System	Coordination Barriers	EU System
Executive Authority	Constitutional Differences	Consensus Requirements
Administrative Law	Legal System Variations	Judicial Oversight
Intelligence Sources	Information Sharing Limits	Evidence Standards
Rapid Response	Timing Incompatibilities	Extended Consultation
Strategic Integration	Policy Coordination Gaps	Compartmentalized Approach
Broad Targeting	Scope Disagreements	Selective Precision

The role of third-country coordination provides alternative mechanisms for multilateral cooperation that may overcome bilateral institutional barriers. Coordination with the United Kingdom, Canada, and other democratic partners has enabled broader multilateral responses that leverage diverse institutional capabilities and enhance overall effectiveness. These multilateral frameworks demonstrate how institutional diversity can become a strategic advantage when properly coordinated rather than a barrier to effective cooperation.

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