

(A) The scope of benefits is the same for the employee and related individuals; and

(B) Cost sharing (including deductibles, co-payments, coinsurance, and out-of-pocket maximums) under the plan is the same for the employee and related individuals under the tier of coverage that would, if elected, include the employee and all related individuals (disregarding any differences in deductibles or out-of-pocket maximums that are attributable to a different tier of coverage, such as self plus one versus family coverage).

\* \* \* \* \*

(g) \* \* \*

(2) *Exceptions.* (i) Paragraph (a)(1)(ii) of this section applies for plan years beginning after November 3, 2014; and

(ii) Paragraph (a)(2) of this section applies to taxable years beginning after December 31, 2022.

**Douglas W. O'Donnell,**

*Deputy Commissioner for Services and Enforcement.*

Approved: October 1, 2022.

**Lily Batchelder,**

*Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### 31 CFR Part 560

#### Publication of Iranian Transactions and Sanctions Regulations Web General License D-2

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Publication of a web general license.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing one general license (GL) issued pursuant to the Iranian Transactions and Sanctions Regulations: GL D-2, which was previously made available on OFAC's website.

**DATES:** GL D-2 was issued on September 23, 2022. See **SUPPLEMENTARY INFORMATION** for additional relevant dates.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Assistant Director for Licensing, 202-622-2480; Assistant Director for Regulatory Affairs, 202-622-4855; or Assistant Director for Sanctions Compliance & Evaluation, 202-622-2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic Availability

This document and additional information concerning OFAC are available on OFAC's website: [www.treas.gov/ofac](http://www.treas.gov/ofac).

##### Background

On September 23, 2022, OFAC issued GL D-2 to authorize certain transactions otherwise prohibited by the Iranian Transactions and Sanctions Regulations, 31 CFR part 560. At the time of issuance, OFAC made GL D-2 available on its website ([www.treas.gov/ofac](http://www.treas.gov/ofac)). GL D-2 replaced and superseded GL D-1 in its entirety. The text of GL D-2 is provided below.

#### OFFICE OF FOREIGN ASSETS CONTROL

##### Iranian Transactions and Sanctions Regulations

##### 31 CFR part 560

##### GENERAL LICENSE D-2

##### General License With Respect to Certain Services, Software, and Hardware Incident to Communications

(a) To the extent that such transactions are not exempt from the prohibitions of the Iranian Transactions and Sanctions Regulations, 31 CFR part 560 (ITSR), and subject to the restrictions set forth in paragraph (b), the following transactions are authorized:

(1) *Fee-based or no-cost services.* The exportation or reexportation, directly or indirectly, from the United States or by a U.S. person, wherever located, to Iran of fee-based or no-cost services incident to the exchange of communications over the internet, such as instant messaging, chat and email, social networking, sharing of photos and movies, web browsing, blogging, social media platforms, collaboration platforms, video conferencing, e-gaming, e-learning platforms, automated translation, web maps, and user authentication services, as well as cloud-based services in support of the foregoing or of any other transaction authorized or exempt under the ITSR.

(2) *Fee-based or no-cost software.* (i) *Software subject to the EAR.* The exportation, reexportation, or provision, directly or indirectly, to Iran of fee-based or no-cost software subject to the Export Administration Regulations, 15 CFR parts 730 through 774 (EAR), that is incident to, or enables services incident to, the exchange of communications over the internet, such as instant messaging, chat and email, social networking, sharing of photos and

movies, web browsing, blogging, social media platforms, collaboration platforms, video conferencing, e-gaming, e-learning platforms, automated translation, web maps, and user authentication services, as well as cloud-based services in support of the foregoing or of any other transaction authorized or exempt under the ITSR, provided that such software is designated EAR99 or classified by the U.S. Department of Commerce on the Commerce Control List, 15 CFR part 774, supplement No. 1 (CCL), under export control classification number (ECCN) 5D992.c.

(ii) *Software that is not subject to the EAR because it is of foreign origin and is located outside the United States.* The exportation, reexportation, or provision, directly or indirectly, by a U.S. person, wherever located, to Iran of fee-based or no-cost software that is not subject to the EAR because it is of foreign origin and is located outside the United States, that is incident to, or enables services incident to, the exchange of communications over the internet, such as instant messaging, chat and email, social networking, sharing of photos and movies, web browsing, blogging, social media platforms, collaboration platforms, video conferencing, e-gaming, e-learning platforms, automated translation, web maps, and user authentication services, as well as cloud-based services in support of the foregoing or of any other transaction authorized or exempt under the ITSR, provided that such software would be designated EAR99 if it were located in the United States or would meet the criteria for classification under ECCN 5D992.c if it were subject to the EAR.

**Note to paragraphs (a)(1) and (a)(2).** See 31 CFR 560.540 for authorizations relating to the exportation to persons in Iran of additional no-cost services incident to the exchange of personal communications over the internet and no-cost software necessary to enable such services.

(3) *Additional Software, Hardware, and Related Services.* To the extent not authorized by paragraphs (a)(1) or (a)(2) of this general license, the exportation, reexportation, or provision, directly or indirectly, to Iran of certain software and hardware incident to communications, as well as related services, as follows:

(i) In the case of hardware and software subject to the EAR, the items specified in the Annex to this general license;

(ii) In the case of hardware and software that is not subject to the EAR because it is of foreign origin and is located outside the United States that is exported, reexported, or provided,

directly or indirectly, by a U.S. person, wherever located, hardware and software that is of a type described in the Annex to this general license provided that it would be designated EAR99 if it were located in the United States or would meet the criteria for classification under the relevant ECCN specified in the Annex to this general license if it were subject to the EAR; and

(iii) In the case of software not subject to the EAR because it is described in 15 CFR 734.3(b)(3) that is exported, reexported, or provided, directly or indirectly, from the United States or by a U.S. person, wherever located, software that is of a type described in the Annex to this general license.<sup>1</sup>

**Note to paragraphs (a)(2) and (a)(3).** The authorizations in paragraphs (a)(2) and (a)(3) of this general license include the exportation, reexportation, or provision, directly or indirectly, to Iran of authorized hardware and software by an individual leaving the United States for Iran.

(4) *internet connectivity services and telecommunications capacity.* The exportation or reexportation, directly or indirectly, from the United States or by a U.S. person, wherever located, to Iran of non-commercial-grade internet connectivity services, to include cloud-based services, and the provision, sale, or leasing of capacity on telecommunications transmission facilities (such as satellite or terrestrial network connectivity) incident to communications.

**Note to paragraph (a)(4):** See 31 CFR 560.508 for authorizations relating to transactions with respect to the receipt and transmission of telecommunications involving Iran.

(5) *Importation into the United States of hardware and software previously exported to Iran.* The importation into the United States of hardware and software authorized for exportation, reexportation, or provision to Iran under 31 CFR 560.540(a), paragraphs (a)(2) or (a)(3) of this general license, or paragraphs (a)(2) or (a)(3) of General License D–1, by an individual entering the United States, directly or indirectly, from Iran, provided that the items previously were exported, reexported, or provided by the individual to Iran pursuant to 31 CFR 560.540(a), paragraphs (a)(2) or (a)(3) of this general license, or paragraphs (a)(2) or (a)(3) of General License D–1 when it was in effect.

(6) *Publicly available,<sup>2</sup> no cost services and software to the Government of*

*Iran.*<sup>3</sup> (i) *Services.* The exportation or reexportation, directly or indirectly, from the United States or by a U.S. person, wherever located, to the Government of Iran of services described in 31 CFR 560.540(a)(1) or categories (6) through (11) of the Annex to this general license, provided that such services are publicly available at no cost to the user. (ii) *Software.* The exportation, reexportation, or provision, directly or indirectly, to the Government of Iran of software described in 31 CFR 560.540(a)(2) or categories (6) through (11) of the Annex to this general license, read in conjunction with paragraph (a)(3) of this general license, provided that such software is publicly available at no cost to the user.

**Note 1 to paragraph (a).** In sub-paragraph (a)(6), the term “publicly available” refers generally to software that is widely available to the public. Sub-paragraph (a)(3)(iii) refers to software that is described in 15 CFR 734.3(b)(3), which defines “publicly available” software for purposes of the EAR. The scope of the term “publicly available” in paragraph (a)(6) of this general license thus differs from the scope of the Department of Commerce’s regulation at 15 CFR 734.3(b)(3) as referenced in subparagraph (a)(3)(iii) of this general license.

**Note 2 to paragraph (a).** The authorizations of U.S. persons set forth in paragraph (a) of this general license extend to entities owned or controlled by a U.S. person and established or maintained outside the United States (“U.S.-owned or -controlled foreign entities”), subject to the conditions set forth in 31 CFR 560.556.

**Note 3 to paragraph (a).** Nothing in this general license relieves the exporter from compliance with the export license application requirements of another Federal agency.

(b) This general license does not authorize:

(1) The exportation, reexportation, or provision, directly or indirectly, of the services, software, or hardware specified in paragraph (a) with knowledge or reason to know that such services, software, or hardware are intended for the Government of Iran, except for services or software specified in paragraph (a)(6).

(2) The exportation, reexportation, or provision, directly or indirectly, of the services, software, or hardware specified in paragraph (a) to any person whose property and interests in property are blocked pursuant to any part of 31 CFR chapter V, other than persons whose property and interests in property are blocked solely pursuant to Executive Order 13599 as the Government of Iran.

(3) The exportation or reexportation, directly or indirectly, of commercial-grade internet connectivity services or telecommunications transmission facilities (such as dedicated satellite links or dedicated lines that include quality of service guarantees).

(4) The exportation or reexportation, directly or indirectly, of web-hosting services that are for websites of commercial endeavors located in Iran or of domain name registration services for or on behalf of a person located in Iran or the Government of Iran.

(5) Any transaction by a U.S.-owned or -controlled foreign entity otherwise prohibited by 31 CFR 560.215 if the transaction would be prohibited by any other part of chapter V if engaged in by a U.S. person or in the United States.

(6) Any action or activity involving any item (including information) subject to the EAR that is prohibited by, or otherwise requires a license under, part 744 of the EAR or participation in any transaction involving a person whose export privileges have been denied pursuant to part 764 or 766 of the EAR, without authorization from the Department of Commerce.

(c) Transfers of funds from Iran or for or on behalf of a person in Iran in furtherance of an underlying transaction authorized by paragraph (a) may be processed by U.S. depository institutions and U.S. registered brokers or dealers in securities so long as they are consistent with 31 CFR 560.516.<sup>4</sup>

(d) Specific licenses may be issued on a case-by-case basis for the exportation, reexportation, or provision of services, software, or hardware incident to communications not specified in paragraph (a) or the Annex to this general license or other activities to support internet freedom in Iran, including development and hosting of anti-surveillance software by Iranian developers.

(e) Effective September 23, 2022, General License D–1, dated February 7, 2014, is replaced and superseded in its entirety by this General License D–2.

Andrea M. Gacki,

<sup>4</sup> This general license does not authorize any transaction prohibited by any part of chapter V of 31 CFR other than part 560. Accordingly, the transfer of funds may not be by, to, or through any of the following: (1) a person whose property and interests in property are blocked pursuant to the Weapons of Mass Destruction Proliferators Sanctions Regulations, 31 CFR part 544, or the Global Terrorism Sanctions Regulations, 31 CFR part 594; or (2) a person whose property and interests in property are blocked pursuant to any other part of 31 CFR chapter V, or any Executive order, except an Iranian financial institution whose property and interests in property are blocked solely pursuant to 31 CFR part 560 or Executive Order 13902.

<sup>1</sup> See Note 1 to paragraph (a) of this general license.

<sup>2</sup> See Note 1 to paragraph (a) of this general license.

<sup>3</sup> See 31 CFR 560.304.

Director, Office of Foreign Assets Control  
Dated: September 23, 2022

**Annex to General License D–2:  
Services, Software, and Hardware  
Incident to Communications  
Authorization,  
Reexportation, or Provision by  
Paragraph (a)(3) of General License D–  
2**

related to certain hardware and software that is of a type described below but that is not subject to the EAR.

**Note:** See paragraph (a)(3)(ii)–(iii) of General License D–2 for authorizations

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|-------------|---|
| (1.) .....  | Mobile phones (including but not limited to smartphones), Personal Digital Assistants (PDAs), Subscriber Identity Module (SIM) cards, and accessories for such devices designated EAR99 or classified on the CCL under ECCN 5A992.c; drivers and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.   |
| (2.) .....  | Satellite phones and Broadband Global Area Network (BGAN) hardware designated EAR99 or classified under ECCN 5A992.c; demand drivers and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.   |
| (3.) .....  | Consumer* modems, network interface cards, radio equipment (including antennae), routers, switches, and WiFi access points, designed for 50 or fewer concurrent users, designated EAR99 or classified under ECCNs 5A992.c, 5A991.b.2, or 5A991.b.4; drivers, communications, and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.   |
| (4.) .....  | Residential consumer* satellite terminals, transceiver equipment (including but not limited to antennae, receivers, set-top boxes and video decoders) designated EAR99 or classified under ECCNs 5A992.c, 5A991.b.2, or 5A991.b.4; drivers, communications, and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.  |
| (5.) .....  | Laptops, tablets, and personal computing devices, and peripherals for such devices (including but not limited to consumer* disk drives and other data storage devices) and accessories for such devices (including but not limited to keyboards and mice) designated EAR99 or classified on the CCL under ECCNs 5A992.c, 5A991.b.2, 5A991.b.4, or 4A994.b; computer operating systems and software required for effective consumer use of such hardware, including software updates and patches, designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software. |
| (6.) .....  | Anti-virus and anti-malware software designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.  |
| (7.) .....  | Anti-tracking software designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.  |
| (8.) .....  | Mobile operating systems, online application for mobile operating systems (app) stores, and related software, including apps designed to run on mobile operating systems, designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.   |
| (9.) .....  | Anti-censorship tools and related software designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.  |
| (10.) ..... | Virtual Private Network (VPN) client software, proxy tools, and fee-based client personal communications tools including voice, text, video, voice-over-IP telephony, video chat, and successor technologies, and communications and connectivity software required for effective consumer use designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.  |
| (11.) ..... | Provisioning and verification software for Secure Sockets Layers (SSL) certificates designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.   |

\*For purposes of this Annex, the term “consumer” refers to items that are: (1) generally available to the public by being sold, without restriction, from stock at retail selling points by means of any of the following: (a) over-the-counter transactions; (b) mail order transactions; (c) electronic transactions; or (d) telephone call transactions; and (2) designed for installation by the user without further substantial support by the supplier.

**Andrea M. Gacki,**  
*Director, Office of Foreign Assets Control.*  
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**DEPARTMENT OF THE TREASURY**

**Office of Foreign Assets Control**

**31 CFR Part 587**

**Publication of Russian Harmful  
Foreign Activities Sanctions  
Regulations Web General License 13B**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Publication of a web general license.

**SUMMARY:** The Department of the Treasury’s Office of Foreign Assets Control (OFAC) is publishing one general license (GL) issued pursuant to the Russian Harmful Foreign Activities Sanctions Regulations: GL 13B, which was previously issued on OFAC’s website.

**DATES:** GL 13B was issued on September 8, 2022. See **SUPPLEMENTARY INFORMATION** for additional relevant dates.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Assistant Director for Licensing, 202–622–2480; Assistant Director for Regulatory Affairs, 202–622–4855; or Assistant Director for Sanctions Compliance & Evaluation, 202–622–2490.

**SUPPLEMENTARY INFORMATION:**

**Electronic Availability**

This document and additional information concerning OFAC are available on OFAC’s website: [www.treas.gov/ofac](http://www.treas.gov/ofac).

**Background**

On September 8, 2022, OFAC issued GL 13B on its website to authorize certain transactions otherwise prohibited by the Russian Harmful Foreign Activities Sanctions Regulations, 31 CFR part 587. GL 13B replaced and superseded in its entirety GL 13A. GL 13B expires on December 7, 2022. The text of GL 13B is provided below.