

**Mistaken Sanction Relief: How U.S. General License 134A Benefits Russian Energy  
Companies Implicated in War Crimes Against Ukrainian Children**

*Companion Report to The Yale Humanitarian Research Lab, March 25, 2026  
Report on Corporate Involvement by Gazprom and Rosneft in the Transportation and Re-  
education of Ukrainian Children*

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Temporary Sanctions Relief via U.S. General License 134A: Companion Report to the Yale Humanitarian Research Lab Report on Corporate Involvement by Gazprom and Rosneft in the Transportation and Re-education of Ukrainian Children | Dr. Ruth Gibson, Stanford University

## I. Executive Summary

This companion report provides an overview of U.S. General License 134A and the current state of U.S., EU, and UK sanctions targeting Gazprom, Rosneft, their subsidiaries, trade unions, and corporate leadership. It is intended to serve as an expert analysis of the current sanctions landscape against Gazprom and Rosneft, and to outline next steps in sanctions, considering the alleged war crimes documented by the Yale School of Public Health's Humanitarian Research Lab (HRL), published on March 25, 2026. Yale HRL has established with high confidence that Gazprom and Rosneft, together with their subsidiaries and trade unions, facilitated the transportation and re-education of at least 2,158 Ukrainian children between February 2022 and March 2025.

On March 12, 2026, the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) issued [General License 134](#). This license allows the sale, delivery, and offloading of Russian-origin crude oil and petroleum products loaded onto shipping vessels on or before 12 March 2026. This authorization is valid until April 11, 2026. The measure, intended to stabilize global energy markets in light of disruptions caused by US/Israeli attacks on Iran, applies to previously sanctioned Russian oil and gas entities such as Rosneft and Gazprom. As a result, Gazprom and Rosneft will receive revenue from transactions permitted under this temporary 30-day license that would otherwise have been prohibited. This sanctions relief financially benefits two companies alleged to be implicated in war crimes, based on the open-source investigation by the Yale HRL. This general license should not be extended by OFAC after it expires on April 11, 2026.

### 1A. Background & Implications for Sanction Relief

1. General License 134, and appended General License 134A, offer temporary sanctions relief for Russian oil and gas companies whose products were loaded on ships on or before March 12, 2026, including Rosneft and Gazprom, for a 30-day period.
2. The sale of oil and crude products allowed by General License 134A will benefit Rosneft and Gazprom, which have been alleged by Yale HRL to be involved in war crimes related to the forcible transfer of Ukrainian children.
3. Rosneft was designated by the UK on October 15, 2025, by the US on October 22, 2025 (added to the SDN List), and by the EU on October 23, 2025, as part of its [19th sanctions package](#). Therefore, Rosneft faces full blocking or prohibitions on transactions in the U.S., the UK, and the EU. However, many of Rosneft's subsidiaries and trade unions named in the Yale HRL documentation still lack specific individual designations.

4. Gazprom (the parent natural gas company) has been subject to sectoral sanctions since 2022, but not to full blocking sanctions. Gazprom Neft, a subsidiary of Gazprom involved in oil production and refining, has had full blocking SDN designations since January 10, 2025.
5. Most of the 44 entities identified by Yale HRL fall under the U.S. 50 percent ownership rule once the parent company is blocked through sanctions, but practical enforcement gaps persist for operational entities not separately listed.
6. Rosneft's Interregional Trade Union and Gazprom Media Holding JSC have no dedicated blocking designations in the U.S., EU, or UK lists. These entities should be individually sanctioned.
7. Senior executives, Alexei Miller at Gazprom and Igor Sechin at Rosneft, are individually sanctioned by all three jurisdictions and should remain fully sanctioned.

## **1B. Methodology**

The report draws exclusively from official U.S. ([OFAC Specially Designated Nationals and Blocked Persons Lists](#) and press releases), EU ([European Council sanctions packages](#)), and UK ([Office of Financial Sanctions Implementation](#) notices) materials, cross-checked against the [OpenSanctions](#) database. Status checks reflect the position as of March 24, 2026.

## **II. Background: Sanctions on Gazprom, Rosneft, and Russia's Energy Sector**

### **U.S. Sanctions**

The U.S. imposed sectoral sanctions on Gazprom and Rosneft following Russia's 2014 invasion of Crimea, limiting these companies' ability to issue new debt and equity. Following Russia's 2022 full-scale invasion of Ukraine, [Executive Order 14024](#) was used extensively to expand sanctions measures. In January 2025, OFAC designated Gazprom Neft (an oil subsidiary of Gazprom), Surgutneftegas, and many other subsidiaries for operating in the energy sector. On 22 October 2025, the U.S. added Rosneft (and Lukoil) to the SDN List, along with 34 Russia-based subsidiaries, citing their contribution to Russian government revenue ([U.S. Department of the Treasury press release, 22 October 2025](#)). These steps activate the 50 percent rule for entities owned 50 percent or more by the designated parents. This means that any subsidiary, joint venture, or other company that is owned 50% or more by the sanctioned parent (Rosneft or Gazprom) is also treated as sanctioned, even if that subsidiary was never named individually on the sanctions list. This 50% rule is designed to close sanction loopholes, but it does not always work. This includes companies with less than 50% ownership, trade unions, and so forth.

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## UK Sanctions

In January 2025, the UK imposed sanctions on Gazprom Neft and Surgutneftegas. [On October 15, 2025](#), the UK imposed asset-freeze sanctions on Rosneft, Lukoil, and associated entities, aimed at reducing the energy revenues available to the Russian government. The UK issued [General License INT/2026/9247168](#) for Kazakh-origin oil transiting through Russia. This is narrower than US General License 134.

## EU Sanctions

The European Union has used successive sanctioning packages to maintain pressure on Russia – especially oil and gas. The [19th package](#), adopted on October 23, 2025, introduced a full transaction ban on Rosneft and Gazprom Neft and a phased ban on Russian LNG imports starting in 2027. The EU has maintained and tightened its sanctions, with no temporary sanctions relief issued.

### III. Timeline of Sanctions Developments (2022–March 2026)

**March 19, 2026:** GL 134 is amended to [GL 134A](#). GL 134A slightly tightened GL 134 to ensure the sanction carve-out did not benefit North Korea, Cuba, or Russian-occupied Ukrainian territories.

**March 12, 2026:** OFAC issues General License 134 for Russian-origin oil cargoes loaded by that date, valid until 11 April 2026.

**October 23, 2025:** EU 19th package imposes transaction bans on Rosneft and Gazprom Neft.

**October 22, 2025:** The United States designates Rosneft as an SDN along with its subsidiaries.

**October 15, 2025:** The United Kingdom adds asset-freeze sanctions on Rosneft.

**January 10, 2025:** Coordinated U.S. and UK designations of Gazprom and related entities.

**2023–2024:** Further targeted designations of subsidiaries and financing restrictions across all three jurisdictions.

**2022:** Initial broad sanctions on Rosneft and Gazprom parent companies and senior executives after Russia's full-scale invasion of Ukraine.

#### **IV. US Sanctions Relief: License vs. Waiver**

Both licenses and waivers provide sanctions relief. There are two types of licenses: general and specific, and both are issued by OFAC to permit transactions that would otherwise be prohibited by the sanctions already in effect. In the case of general license 134, OFAC issued a general license on March 12, 2026, authorizing the sale of preloaded Russian oil cargoes until 11 April 2026. A general license carves out exceptions without removing the underlying sanction designation. A waiver, by contrast, tends to be broader, longer lasting, and does not change the underlying sanction. A sanction waiver usually requires presidential action or congressional notification. General License 134 is a form of temporary sanctions relief, not a statutory waiver. However, General License 134 still constitutes 30 days of sanction relief for the sale of oil and petroleum products benefiting Russia-owned companies, including Rosneft and Gazprom.

#### **V. Sanctions Status of the Networks Involved**

The U.S. “50 percent rule” is a long-standing OFAC policy. When a person or entity is placed on the Specially Designated Nationals and Blocked Persons (SDN) List, any other entity in which the blocked person owns, directly or indirectly, a 50 percent or greater interest is automatically treated as blocked as well, even if that subsidiary or affiliate has not been named separately on the list. In practice, this means that once the parent companies, Gazprom and Rosneft, were designated, most of their wholly owned or majority-controlled subsidiaries became subject to the same prohibitions without needing individual listings. The EU and UK apply similar measures that consider ownership and effective control. These rules close some loopholes but still leave gaps when subsidiaries hold minority stakes, when trade unions are involved, or when entities fall below the ownership threshold.

## Gazprom and Associated Entities

Entity / Individual (Transliterated)	Type	U.S. Status (Mar. 2026)	EU / UK Status (Mar. 2026)	Notes / Source
Gazprom PJSC (parent)	Parent Company	Sectoral sanctions + 50% rule applies to subsidiaries	Transaction bans apply	Covered
Gazprom Transgaz Ekaterinburg LLC	Subsidiary	50% rule applies	Control test applies	Indirectly covered
Gazprom Dobycha Yamburg LLC	Subsidiary	50% rule applies	Control test applies	Indirectly covered
Gazprom Dobycha Urengoï	Subsidiary	50% rule applies	Control test applies	Indirectly covered
Gazprom Media Holding JSC	Subsidiary	Not individually listed	Not individually listed	Gap remains
Gazprom Mezhhregiongaz Moscow LLC	Subsidiary	50% rule applies	Control test applies	Indirectly covered
Gazprom Mezhhregiongaz Rostov-on-Don LLC	Subsidiary	50% rule applies	Control test applies	Indirectly covered
Gazprom Dobycha Nadym	Subsidiary	50% rule applies (linked to Gazprom Neft actions)	Control test applies	Indirectly covered
Alexei Miller	Individual (CEO)	Individually sanctioned	Individually sanctioned	Covered
Oil, Gas, Construction Trade Union of Russia	Trade Union	Not individually listed	Not individually listed	Gap remains
PPO "GAZPROM DOBYChA ĪAMBURG PROFSOĪUZ"	Trade Union	Not individually listed	Not individually listed	Gap remains

## Rosneft and Associated Entities

Entity / Individual	Type	U.S. Status (Mar. 202)	EU / UK Status (Mar. 2026)	Source
Rosneft (parent)	Parent Company	Blocked SDN (October 2025)	Asset-freeze / transaction ban	Covered
MPO PJSC "NK 'Rosneft'" (Rosneft Trade Union)	Trade Union	Not individually listed	Not individually listed	Gap remains
Igor Sechin	Individual (CEO)	Individually sanctioned	Individually sanctioned	Covered

The remaining entities and individuals from the Yale HRL list of 44 are generally not named on SDN or equivalent lists but may be caught by the 50 percent ownership or control rules where they are majority-owned by the parents.

## VI. Sanctions Loopholes

Alexei Miller and Igor Sechin, as heads of Gazprom and Rosneft, respectively, remain subject to individual sanctions in all three jurisdictions. Day-to-day operations at the subsidiary and trade-union level are now subject to the 50 percent rule and equivalent control tests following the 2025 parent designations. General License 134A nevertheless opens a temporary channel for revenue from sanctioned Russian energy entities through qualifying cargoes.

## VII. Conclusion and Policy Recommendations

U.S., UK, and EU sanctions against Gazprom and Rosneft have grown substantially since 2022, especially with the major designations in 2025. However, the temporary sanction relief provided by U.S. General License 134A will result in financial gain for two companies implicated in open-source investigations by the Yale HRL.

Policymakers should consider the following steps:

1. Let General License 134A expire on April 11, 2026, without extension and restore full prohibitions, including those against Gazprom and Rosneft.
2. Enhance enforcement of secondary sanctions on buyers in third countries that continue to purchase oil and gas from the Gazprom and Rosneft networks after April 11, 2026.
3. Add the remaining unlisted entities associated with the Yale HRL findings to the U.S. SDN List and the parallel UK and EU lists. For instance, Subsidiaries and trade unions that issued vouchers (free or heavily discounted tickets for a child to attend a camp or re-education program) or entities that organized transport for forcibly transferred Ukrainian children should be individually sanctioned. Sanction additional subsidiary directors and trade-union officials outlined in the Yale HRL report.

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