JUDGMENT OF THE GENERAL COURT (Ninth Chamber)

9 July 2025 (*)

(Common foreign and security policy – Restrictive measures adopted in view of the situation in Syria – Freezing of funds – List of persons, entities and bodies subject to the freezing of funds and economic resources – Restrictions on entry into the territory of the Member States – List of persons, entities and bodies subject to restrictions on entry into the territory of the Member States – Maintenance of the applicant's name on the lists – Error of assessment)

In Case T-437/23,

Hala Almaghout, residing in [*confidential*], (1) represented by M. Lester, D. Birdling, Barristers-at-Law, and G. Symeonidis, lawyer,

applicant,

v

Council of the European Union, represented by T. Haas and B. Driessen, acting as Agents,

defendant,

supported by

Republic of Austria, represented by C. Pesendorfer, J. Schmoll and C. Leeb, acting as Agents,

intervener,

THE GENERAL COURT (Ninth Chamber),

composed of L. Truchot (Rapporteur), President, M. Sampol Pucurull and T. Perišin, Judges,

Registrar: I. Kurme, Administrator,

having regard to the written part of the procedure,

further to the hearing on 15 January 2025,

gives the following

Judgment

1 By her action under Article 263 TFEU, the applicant, Ms Hala Almaghout, seeks annulment of (i) Council Decision (CFSP) 2023/1035 of 25 May 2023 amending Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria (OJ 2023 L 139, p. 49) and Council Implementing Regulation (EU) 2023/1027 of 25 May 2023 implementing Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria (OJ 2023 L 139, p. 1) (together, 'the 2023 acts') and (ii) Council Decision (CFSP) 2024/1510 of 27 May 2024 amending Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria (OJ L, 2024/1510) and Council Implementing Regulation (EU) 2024/1517 of 27 May 2024 implementing Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria (OJ L, 2024/1517) (together, 'the 2024 acts'), in so far as those acts concern her (together, 'the contested acts').

Background to the dispute and events subsequent to the bringing of the action

2 The applicant is one of the widows of Mr Mohammed Makhlouf (‘the deceased’), who died on 12 September 2020 and was a Syrian businessman and uncle to the Syrian President, Mr Bachar Al-Assad. She was born in Greece in 1980, where her parents, born in Syria, had emigrated in the 1970s to pursue their studies. She grew up in Greece until 1996, the year her parents decided to move back to Syria. She holds Greek and Syrian nationalities and is currently living [*confidential*].

3 The present case arises in the context of the restrictive measures adopted by the European Union since 2011 against Syria and, in particular, against persons responsible for the violent repression against the civilian population in Syria.

4 The names of the persons responsible for that repression and those of persons and entities benefiting from or supporting the Syrian regime, and persons and entities associated with them, were included on the lists in Annex II to Council Regulation (EU) No 36/2012 of 18 January 2012 concerning restrictive measures in view of the situation in Syria and repealing Regulation (EU) No 442/2011 (OJ 2012 L 16, p. 1) and in Annex I to Council Decision 2013/255/CFSP of 31 May 2013 concerning restrictive measures against Syria (OJ 2013 L 147, p. 14) (‘the lists at issue’).

5 In view of the persisting gravity of the situation in Syria, the Council of the European Union adopted, on 12 October 2015, Decision (CFSP) 2015/1836 amending Decision 2013/255 (OJ 2015 L 266, p. 75) and Regulation (EU) 2015/1828 amending Regulation No 36/2012 (OJ 2015 L 266, p. 1) (together, ‘the 2015 acts’).

6 According to recital 5 of Decision 2015/1836, the Council considered ‘it necessary to maintain and ensure the effectiveness of the restrictive measures in place, by further developing them while maintaining its targeted and differentiated approach and bearing in mind the humanitarian conditions of the Syrian population’ and that ‘certain categories of persons and entities [were] of particular relevance for the effectiveness of these restrictive measures, given the specific context prevailing in Syria’.

7 Consequently, the wording of Articles 27 and 28 of Decision 2013/255 was amended by Decision 2015/1836. Those articles now provide for restrictions on entry into, or transit through, the territory of the Member States and the freezing of funds and economic resources of persons in the categories mentioned in paragraph 2(a) to (g) thereof, as listed in Annex I to Decision 2013/255, except, in accordance with paragraph 3 of those articles, if there is ‘sufficient information that [those persons] are not, or are no longer, associated with the regime or do not exercise influence over it or do not pose a real risk of circumvention’.

8 In particular, in so far as, as is apparent from recital 7 of Decision 2015/1836, ‘power in Syria [is] traditionally … exercised on a family basis [and] power in the present Syrian regime is concentrated in influential members of the Assad and Makhlouf families’, the Council took the view that it was necessary for it to provide for restrictive measures against certain members of those families ‘both to directly influence the regime through members of those families to change its policies of repression, as well as to avoid the risk of circumvention of restrictive measures through family members’.

9 Thus, following the adoption of the 2015 acts, Article 27(2)(b) and Article 28(2)(b) of Decision 2013/255 now also make ‘members of the Assad or Makhlouf families’ subject to restrictive measures (‘the family membership criterion’). At the same time, Article 15 of Regulation No 36/2012 was supplemented by paragraph 1a(b), which provides for the freezing of the assets of the members of those families.

10 On the day the deceased died, his name had been included on the lists of persons subject to the freezing of funds and economic resources and subject to restrictions on entry into the territory of the Member States (‘the lists at issue’) since 1 August 2011.

11 By Council Implementing Decision (CFSP) 2022/242 of 21 February 2022 implementing Decision 2013/255 (OJ 2022 L 40, p. 26), and Council Implementing Regulation (EU) 2022/237 of 21 February 2022 implementing Regulation No 36/2012 (OJ 2022 L 40, p. 6), the applicant’s name was included on the lists at issue on the following ground:

‘Widow of Mohammed Makhlouf. Member of the Makhlouf family.’

12 According to recital 3 of Decision 2022/242, ‘since [the heirs of the deceased] are all members of the Makhlouf family, there is an inherent risk that the inherited assets will be used to support the activities of the Syrian regime and will flow directly into the regime’s possession, potentially contributing to the regime’s violent repression of the civilian population.’

13 In order to justify including the applicant’s name on the lists at issue, the Council relied on the decision, issued on 27 September 2020 by a Syrian court, initiating the inheritance process in respect of the deceased’s estate (‘the decision initiating the inheritance process’), from which it was apparent that the applicant was one of his heirs.

14 On 24 February 2022, the Council adopted Decision (CFSP) 2022/306 implementing Decision 2013/255 (OJ 2022 L 46, p. 95) and Implementing Regulation (EU) 2022/299 implementing Regulation No 36/2012 (OJ 2022 L 46, p. 1), in order to remove the deceased’s name from the lists at issue.

15 By letter dated 9 March 2022, the applicant submitted a request for reconsideration to the Council and asked it to remove her name from the lists at issue.

16 By letter of 27 October 2022, the Council refused the applicant’s requests on the ground that there were sufficient reasons for maintaining her name on the lists at issue as a member of the Makhlouf family.

17 On 29 November 2022, in response to the applicant’s request of 8 November 2022, the Council sent her the documents bearing the references WK 12573/2021, WK 8687/21 EXT 1 and WK 7320/21 EXT 1, containing the items of evidence that supported the inclusion of her name on the lists at issue, one of which was the decision initiating the inheritance process.

18 By letter dated 17 February 2023, the applicant sent the Council a further request for reconsideration and asked it to remove her name from the lists at issue.

19 The Council rejected the applicant’s requests by letter of 31 March 2023. By that letter, the Council informed her of its intention to maintain her name on the lists at issue, in the light of, inter alia, the supplementary items of evidence contained in the documents bearing the reference WK 3749/2023 REV 1 and WK 3749/2023 ADD 1 to 8, which it forwarded to her on that occasion.

20 On 25 May 2023, the Council adopted the 2023 acts by which, among other things, it maintained the applicant’s name on the lists at issue until 1 June 2024.

21 Last, on 27 May 2024, the Council adopted the 2024 acts by which, among other things, it maintained the applicant’s name on the lists at issue until 1 June 2025.

Forms of order sought

22 Following modification of the application pursuant to Article 86 of the Rules of Procedure of the General Court, the applicant claims that the Court should:

– annul the contested acts;

– order the Council to pay the costs.

23 The Council contends that the Court should:

– dismiss the action;

– in the alternative, in the event of annulment of the 2024 acts in so far as they concern the applicant, order that the effects of Decision 2024/1510 be maintained against the applicant until the annulment of Implementing

Regulation 2024/1517 takes effect;

– order the applicant to pay the costs.

24 The Republic of Austria, supporting the Council, contends that the Court should:

– dismiss the action;

– order the applicant to pay the costs.

Law

25 In support of her action, the applicant raises a single plea in law, by which she claims that the Council made a manifest error of assessment by including her name on the lists at issue solely on the ground that she is a member of the Makhlouf family.

Preliminary observations

26 It should be noted, as a preliminary point, that, despite its title, the present plea must be regarded as alleging an error of assessment, and not a manifest error of assessment. While it is true that the Council has a degree of discretion to determine, on a case-by-case basis, whether the legal criteria on which the restrictive measures at issue are based are satisfied, the fact remains that the Courts of the European Union must ensure the review, in principle the full review, of the lawfulness of all EU acts (see, to that effect, judgment of 17 July 2024, *Makhlouf* v *Council*, T-209/22, EU:T:2024:498, paragraph 35 and the case-law cited).

27 Moreover, the effectiveness of the judicial review guaranteed by Article 47 of the Charter of Fundamental Rights of the European Union requires that the Courts of the European Union ensure that the decision by way of which restrictive measures were adopted or maintained, which affects the person or entity concerned individually, is taken on a sufficiently solid factual basis. That entails a verification of the factual allegations in the summary of reasons underpinning that decision, with the consequence that judicial review cannot be restricted to an assessment of the cogency in the abstract of the reasons relied on, but must concern whether those reasons, or, at the very least, one of those reasons, deemed sufficient in itself to support that decision, is substantiated (judgment of 18 July 2013, *Commission and Others* v *Kadi*, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 119).

28 It is for the Courts of the European Union, in order to carry out that examination, to request the competent EU authority, when necessary, to produce information or evidence, confidential or not, relevant to such an examination (judgment of 18 July 2013, *Commission and Others* v *Kadi*, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 120).

29 It is the task of the competent EU authority to establish, in the event of challenge, that the reasons relied on against the person concerned are well founded, and not the task of that person to adduce evidence of the negative, that those reasons are not well founded (judgment of 18 July 2013, *Commission and Others* v *Kadi*, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 121).

30 For that purpose, there is no requirement that that authority produce before the Courts of the European Union all the information and evidence underlying the reasons alleged in the act the annulment of which is sought. It is however necessary that the information or evidence produced should support the reasons relied on against the person or entity concerned (judgment of 18 July 2013, *Commission and Others* v *Kadi*, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 122).

31 If the competent EU authority provides relevant information or evidence, the Courts of the European Union must then determine whether the facts alleged are made out in the light of that information or evidence and assess the probative value of that information or evidence in the circumstances of the particular case and in the light of any observations submitted in relation to them by, among others, the person or entity concerned

(judgment of 18 July 2013, *Commission and Others* v *Kadi*, C-584/10 P, C-593/10 P and C-595/10 P, EU:C:2013:518, paragraph 124).

32 The assessment of the merits of a listing must be carried out by examining the evidence not in isolation, but in the context in which it fits (see judgment of 16 March 2022, *Sabra* v *Council*, T-249/20, EU:T:2022:140, paragraph 41 and the case-law cited).

33 Moreover, in carrying out the assessment of the importance of what was at stake, which forms part of the review of the proportionality of the restrictive measures at issue, account may be taken of the context of those measures, of the fact that there was an urgent need to adopt such measures intended to put pressure on the Syrian regime in order for it to stop the violent repression against the population, and of the difficulty in obtaining more specific evidence in a State at civil war and having an authoritarian regime (see judgment of 16 March 2022, *Sabra* v *Council*, T-249/20, EU:T:2022:140, paragraph 42 and the case-law cited).

34 Thus, according to the case-law, in the absence of investigative powers in third countries, the assessment of the EU authorities must rely on publicly available sources of information, reports, articles in the press or other similar sources of information (see judgment of 16 December 2020, *Haswani* v *Council*, T-521/19, not published, EU:T:2020:608, paragraph 142 and the case-law cited).

35 It is in the light of those principles that the present plea, which is divided, in essence, into two parts, must be examined.

The first part of the single plea in law, contesting the family membership criterion

36 In the first part of the single plea, the applicant claims that, in the absence of any association with the Syrian regime, the family membership criterion is not sufficient, alone, to justify the adoption of the restrictive measures against her.

37 In particular, the applicant argues that, by justifying her inclusion on the lists at issue on the sole ground that she was married to the deceased until his death, the Council erred in law by failing to discharge its burden of proof since, in her view, the provisions establishing the family membership criterion preclude the systematic listing of a person based on the mere fact that he or she is or has been a member of the Makhlouf family. According to the applicant, in order to ensure the proportionality of the restrictive measures implemented against her, the Council could only have maintained her name on the lists at issue in the face of clear evidence that she was associated with the regime, that she was in a position to exercise influence over it or that she posed a real risk of circumvention of the restrictive measures imposed against other individuals.

38 The applicant adds that even if the Council were entitled to rely on evidence of a direct link between a person and the Syrian regime to include a person’s name in the lists at issue, that person must, in turn, have the right to provide sufficient evidence to rebut the presumption of a link with the regime.

39 The Council, supported by the Republic of Austria, disputes the applicant’s arguments.

40 As a preliminary point, it should be noted, first, that the applicant does not dispute either the authenticity or the probative value of the decision initiating the inheritance process and, second, that the Council was entitled to rely on that decision to substantiate the ground for including the applicant’s name on the lists at issue.

41 However, the applicant claims, in essence, that the provisions establishing the family membership criterion preclude any systematic inclusion of a person’s name based on the mere fact that he or she is or has been a member of the Makhlouf family.

42 In that regard, first of all, it should be noted that the general listing criterion of association with the Syrian regime set out in Article 27(1) and Article 28(1) of Decision 2013/255, as amended by Decision 2015/1836, which corresponds, in so far as concerns the freezing of funds, to Article 15(1)(a) of Regulation No 36/2012, as

amended by Regulation 2015/1828, permits the inclusion on the lists at issue of persons or entities benefiting from or supporting the Syrian regime and persons associated with them.

43 Next, in 2015, specific listing criteria were added to supplement the general criterion of association with the Syrian regime. Those are now set out in Article 27(2) and Article 28(2) of Decision 2013/255, as amended by Decision 2015/1836, and in Article 15(1a) of Regulation No 36/2012, as amended by Regulation 2015/1828. According to the case-law, those provisions establish, with respect to seven categories of persons who belong to certain groups, a rebuttable presumption that they are associated with the Syrian regime. Those categories include, inter alia, 'members of the Assad or Makhlouf families' (judgment of 17 July 2024, *Makhlouf* v *Council*, T-209/22, EU:T:2024:498, paragraph 50; see also, to that effect, judgment of 1 October 2020, *Makhlouf* v *Council*, C-157/19 P, not published, EU:C:2020:777, paragraph 98).

44 Lastly, it has been held that the specific listing criteria in respect of the seven categories of persons referred to in paragraph 43 above are autonomous of the general criterion of association with the Syrian regime such that merely belonging to one of those seven categories of persons is a sufficient basis for taking the restrictive measures provided for in those articles, without there being any need also to provide evidence of the support that the persons concerned provide to the existing Syrian regime or the benefit that they derive from it (judgment of 17 July 2024, *Makhlouf* v *Council*, T-209/22, EU:T:2024:498, paragraph 51; see also, to that effect, judgment of 1 October 2020, *Makhlouf* v *Council*, C-157/19 P, not published, EU:C:2020:777, paragraph 83).

45 It must be inferred that the family membership criterion, introduced by the 2015 acts, establishes a criterion that is objective, autonomous and sufficient in itself to justify taking restrictive measures against 'members of the Makhlouf [family]' by the inclusion of their names on the lists of persons subject to such measures solely for the reason that they are members of that family (judgment of 17 July 2024, *Makhlouf* v *Council*, T-209/22, EU:T:2024:498, paragraph 52).

46 The fact remains that Article 27(3) and Article 28(3) of Decision 2013/255, as amended by Decision 2015/1836, and Article 15(1b) of Regulation No 36/2012, as amended by Regulation 2015/1828, provide in essence that persons covered by the provisions establishing the listing criteria are not to be included on the lists at issue if there is sufficient information that they are not associated with the Syrian regime, or do not exercise influence over it or do not pose a real risk of circumvention of the restrictive measures (judgment of 17 July 2024, *Makhlouf* v *Council*, T-209/22, EU:T:2024:498, paragraph 53).

47 Thus, in the light of the considerations set out in paragraphs 43 to 45 above, the Council was entitled, having regard to the decision initiating the inheritance process, from which it is apparent that the applicant was one of the spouses of the deceased and that she became his heir on his death, to include her name on the lists at issue on the basis of the rebuttable presumption of association with the Syrian regime arising from the family membership criterion. Subsequently, it was for the applicant, in the context of her challenges to the validity of the contested acts, as submitted by her to the Council on 9 March 2022 (see paragraph 15 above) and of 17 February 2023 (see paragraph 18 above), to adduce evidence to rebut the presumption of association with the Syrian regime on which the Council relied to include her name on the lists at issue (see, to that effect, judgment of 17 July 2024, *Makhlouf* v *Council*, T-209/22, EU:T:2024:498, paragraphs 54 and 55).

48 It follows that the first part of the single plea in law must be rejected.

The second part of the single plea in law, alleging that the inclusion of the applicant's name on the lists at issue is not well founded

49 In the second part of the single plea, the applicant contests the merits of including her name on the lists at issue, claiming she has no association with the Syrian regime, she exercises no influence over that regime and she does not pose any risk of circumvention. She states that on the contrary she has been and continues to be, especially since the death of the deceased, a victim of persecution by that regime in general and by the Makhlouf family in particular. She also maintains [*confidential*].

50 In support of her claims, the applicant puts forward two sets of arguments. The first set of arguments concerns her relationship with the Makhlouf family. The second set of arguments seeks to dispute the probative value of the documents sent to her by the Council on 31 March 2023 (see paragraph 19 above). Those documents relate to the sale – by the applicant to the deceased – in March 2010 ('the 2010 immovable property sale') of several plots of land situated in Al-Khafiyah (Syria), and of buildings and assets located on that land ('the Al-Khafiyah property'), and show, according to the Council, that the applicant remains associated with a real risk of circumvention of the restrictive measures adopted in view of the situation in Syria.

The first set of arguments, relating to the applicant's relationship with the Makhlouf family

51 The applicant claims that her membership of the Makhlouf family ended when the deceased died and that, in any event, the Makhlouf family has always treated her as an outsider, or even an enemy, both before and after the death of the deceased, with the result that she is not, or is no longer, associated with the regime and does not exercise any influence over it. She states in particular that she was never treated as part of the Makhlouf family, that she married the deceased – who was 48 years older than her – in secret, and that, when the other family members, in particular the sons of the deceased from his first marriage [*confidential*], discovered her existence and that of her child, she became the target of numerous and incessant threats, intimidation and persecution, which forced her to flee Syria to take refuge in [*confidential*]. She also states that there are currently many judicial proceedings, initiated in Syria, the United Arab Emirates, Greece and Russia, opposing her to various members of the Makhlouf family. She also maintains that she has [*confidential*].

52 The applicant substantiates her allegations with the following items of evidence:

– her witness statement of 17 February 2023, supplementing a previous witness statement of 9 March 2022, in which she describes her personal and family history and her relationship with the Makhlouf family, in particular the highly conflictual nature of that relationship, and to which various supporting documents are attached ('the second witness statement');

– a witness statement of A, [*confidential*], of 20 January 2023, in which he describes his own personal and family history, his relationship with the applicant and what he claims to know about the applicant's relationship with the deceased, the latter's family and the Syrian regime;

– a report, drawn up by company B on 15 February 2023 at the request of the applicant's representatives, detailing the results of an investigation carried out by that company with a view to determining the applicant's position within the Makhlouf family and the Syrian regime, and which is based, inter alia, on interviews with 19 persons who were selected for their knowledge of the Makhlouf family and the situation in Syria (opposition journalists, political analysts, consultants or businesspersons) or their proximity to that family, as well as press articles and data in the public domain, ('the B report');

– a witness statement of C, an American lawyer, dated 9 February 2023, in which he outlines his professional background, which has, inter alia, led him to represent numerous victims of terrorism over the course of his career, advise the US Government during both the Trump and Biden administrations, and develop special expertise regarding Syria, during which time he met and advised the deceased and, later, assisted the applicant after her husband's death;

– a witness statement of D [*confidential*];

– a witness statement of E [*confidential*];

– letters exchanged between the applicant's representatives and [*confidential*] between 16 March and 22 June 2023;

– the applicant's letter of 16 May 2023 [*confidential*];

– various decisions delivered by Greek, Emirati and Russian courts in cases between the applicant and members of the Makhlouf family, adopted after those annexed to the second witness statement, namely between 27 July and 1 November 2023.

53 The Council, supported by the Republic of Austria, disputes all the arguments put forward by the applicant. It argues that the applicant is directly linked with the Syrian regime. It is for that reason and not because of a presumption of association with that regime that she was included on the lists at issue. In the alternative, it argues that, even if it were necessary to rely on a presumption of association with the Syrian regime, the applicant has, in any event, failed to rebut that presumption.

54 As a preliminary point, the Council criticises the applicant for the way in which it has arranged the annexes to the application. It submits that it is difficult, if not impossible, to identify which documents in the annexes – which are themselves subdivided into annexes – support the arguments contained in the application. It points to case-law on that issue which holds that it is not for the Court to look for and identify in the annexes the pleas and arguments on which it may consider the action to be based, since annexes have a purely evidential and instrumental function. The Council concludes from this that the arguments and elements contained in the application, which are supported solely by references to the applicant's witness statements, should be disregarded by the Court.

55 The Council adds that, in accordance with the case-law concerning the probative value of a document, statements and testimonies which were prepared by the applicant herself, by persons employed by her or by members of her family and close friends, and which were drawn up for the sole purpose of her own defence in the present case, should be considered to have only very limited probative value.

56 As regards the items of evidence produced by the applicant as an annex to the reply, the Council states, in the rejoinder, that those items postdate the adoption of the contested acts and that they are therefore not relevant for the purposes of examining the present action. [*confidential*].

57 On the substance, the Council recalls that, according to the case-law, the conditions laid down by Article 27(3) and Article 28(3) of Decision 2013/255 are necessarily cumulative, so that if the applicant is to rebut the presumption of association with the Syrian regime on the basis of which her name was included on the lists at issue, she must prove both that she is no longer associated with the regime and that she does not pose a real risk of circumvention.

58 As regards, in particular, the absence of a link with the regime, which corresponds to the applicant's first set of arguments, the Council disputes, first, the reliability of certain statements in D's witness statement, which, in its view, are inconsistent with the evidence in the applicant's first witness statement of 9 March 2022, and, second, the added value of the B report, bearing in mind in particular that the relationship between the applicant and the deceased remained secret, with the result that it is unlikely that observers living outside Syria and having only indirect knowledge of the Makhlouf family could have provided any meaningful insights into the applicant's relationship with that family. The Council adds that the applicant failed to adduce evidence of the allegedly fallacious nature of the proceedings before the Syrian courts and notes that, when she left Syria, she settled in Dubai (United Arab Emirates), where other Makhlouf family members were also residing and with whom she met.

59 [*confidential*]

60 As a preliminary point, concerning the Council's submission that the question of the rebuttal of the presumption of association with the Syrian regime based on the applicant's membership of the Makhlouf family is an alternative argument, since she should, as a primary argument, be regarded as directly linked to that regime (see paragraph 53 above), it is sufficient, in order to dismiss it, to note that the statement of reasons justifying the inclusion of the applicant's name on the lists at issue refers to the family membership criterion only (see paragraph 11 above), to the exclusion of any other form of association which the applicant may have with that regime, which the Council has moreover accepted during the hearing, in response to a question from the Court.

61 As has been recalled in paragraph 47 above, it is for the applicant, when challenging the merits of the contested acts, to adduce evidence in order to rebut the rebuttable presumption of association with the Syrian regime arising from the family membership criterion, which justified the inclusion of her name on the lists at issue.

62 In that regard, it has been held in the case-law, as stated in paragraph 29 above, that, in so far as the burden of proof for establishing the merits of the grounds underpinning the restrictive measures lies, in principle, with the Council, an excessive standard of proof may not be imposed on the applicant in order to rebut the presumption of association with the Syrian regime (see, to that effect, judgment of 16 March 2022, *Sabra* v *Council*, T-249/20, EU:T:2022:140, paragraphs 132 and 133 and the case-law cited).

63 Therefore, an applicant must be considered to have succeeded in rebutting the presumption of association with the regime, introduced, in particular, by the provisions establishing the family membership criterion, if he or she puts forward arguments or evidence capable of seriously calling into question the reliability of the evidence submitted by the Council or the Council's assessment, or if he or she produces before the EU judicature a body of specific, precise and consistent evidence establishing that he or she was not, or is no longer, associated with the Syrian regime, that he or she did not exercise influence over the regime and that he or she did not pose a real risk of circumvention of the restrictive measures, in accordance with Article 27(3) and Article 28(3) of Decision 2013/255, as amended by Decision 2015/1836, and Article 15(1b) of Regulation No 36/2012, as amended by Regulation 2015/1828 (see judgment of 11 December 2024, *Al-Assad* v *Council*, T-420/23, not published, EU:T:2024:896, paragraph 84 and the case-law cited).

64 In the present case, in support of her arguments seeking to rebut the presumption of association with the Syrian regime based on her membership of the Makhlouf family, the applicant produces the items of evidence described in paragraph 52 above. It should be noted that those items, with the exception of (i) her letter of 16 May 2023, (ii) [*confidential*] and (iii) the decisions of the Greek, Emirati and Russian courts annexed to the reply, were all communicated by the applicant to the Council in the context of her request for reconsideration of her situation made to the Council by letter of 17 February 2023 (see paragraph 18 above). As regards the items of evidence which were not submitted by the applicant to the Council in the context of that request for reconsideration, it must in any event be observed that they all predated the date on which the 2024 acts were adopted by the Council.

65 The items of evidence described in paragraph 52 above can be divided into three categories, namely, first, the witness statements of the applicant herself or of members of her entourage, second, the B report, which itself contains several testimonies and, third, exchanges [*confidential*].

66 In that respect, it should be noted that, given that there is no legislation at EU level governing the concept of proof, the Courts of the European Union have laid down a principle of unfettered evaluation of evidence or freedom as to the form of evidence adduced, which is to be interpreted as the right to rely, in order to prove a particular fact, on any form of evidence, such as, inter alia, oral testimony, documentary evidence and confessions. Correspondingly, the Courts of the European Union have laid down a principle of the unfettered assessment of evidence, according to which the determination of reliability or, in other words, the probative value of an item of evidence is a matter for those Courts (see judgment of 16 March 2022, *Sabra* v *Council*, T-249/20, EU:T:2022:140, paragraph 155 and the case-law cited).

67 In addition, in order to establish the probative value of a document, it is necessary to take account of several factors, such as the origin of the document, the circumstances in which it was drawn up, the person to whom it was addressed and its content, and whether, according to those aspects, the information it contains appears sound and reliable (see judgment of 16 March 2022, *Sabra* v *Council*, T-249/20, EU:T:2022:140, paragraph 156 and the case-law cited).

68 As regards, more specifically, witness statements, their reliability and credibility must, in any event, be borne out by their overall consistency; additional weight should also be given to them where, on most of the essential points, they are corroborated by other objective material in the file (see judgment of 16 March 2022, *Sabra* v *Council*, T-249/20, EU:T:2022:140, paragraph 157 and the case-law cited).

69 Furthermore, it should be borne in mind that the legality of an EU measure must be assessed on the basis of the facts and the law as they stood at the time when the measure was adopted. Consequently, the Court must take account only of the facts which existed at the time when the contested acts were adopted (see, to that effect, judgment of 24 November 2021, *Aman Dimashq* v *Council*, T-259/19, EU:T:2021:821, paragraph 110 (not published) and the case-law cited), that is to say, in the present case and following the applicant's modification of the application, the evidence which existed on 27 May 2024, the date on which the 2024 acts were adopted by the Council (see paragraph 21 above).

70 In the present case, first, it must be held that the Council's criticism of the applicant's way of arranging the annexes to the application, according to which it is difficult, if not impossible, to identify which documents in the annexes – which are themselves subdivided into annexes – support the arguments contained in the application (see paragraph 54 above) is not founded. When, in her written pleadings, the applicant illustrates her comments by referring to the documents which she produced as an annex, she always indicates the number of the annex to which she refers and, where it appears to her necessary to do so, she specifies the page number or numbers of the continuous pagination of the annexes to which she considers it appropriate to refer.

71 Second, as regards the witness statements of the applicant or of members of her entourage, it must be observed that the second witness statement was drawn up by the applicant solely for the purpose of challenging the maintenance of her name on the lists at issue, which confers upon it limited probative value. However, the second witness statement is accompanied by various documents from external sources, including copies of decisions delivered by Syrian and Greek courts, official documents or even extracts from messages sent to her by persons close to the Makhlouf family.

72 In particular, the applicant's second witness statement is accompanied, inter alia, by the following documents:

– a text message sent by one of the applicant's Russian lawyers to the applicant on 24 December 2021, informing her that the sums of [*confidential*], belonging to the child born of her marriage with the deceased, had been withdrawn from bank accounts held by the deceased in Russia on 12 October 2021 and those accounts were now empty. The applicant's lawyer also informed her that the Russian bank with which those sums had been deposited took the view that the applicant was not her own son's legal guardian, and that the transfer of those sums had been made to his legal guardians, namely the deceased's sons from his first marriage;

– a document from the Syrian Ministry of the Interior, dated 24 February 2022, stating that the applicant had made 203 trips outside of Syria and that the last time she left Syria, bound for Lebanon, was on 19 September 2020;

– a text message sent to the applicant on 17 October 2020, ascribed to one of the men working for [*confidential*], encouraging her to give up her share of the inheritance in return for [*confidential*];

– an email, dated 22 February 2022, sent to the applicant by one of her Syrian lawyers, advising her that she should not return to Syria in order to attend a hearing before the court, since the witnesses she might wish to have summoned will not dare appear or tell the truth, because of the continuous threats faced by anyone associated with her and the fear that those she is opposed to instil, in particular the sons of the deceased;

– copies of several court decisions adopted by the Syrian judicial authorities demonstrating the existence of proceedings which concern both the deceased's estate (in particular for breach of trust and misappropriation by breach of trust) and the legal guardianship of the applicant's son, brought against the applicant by members of the Makhlouf family, in particular by [*confidential*], and various expert opinions relating to those judicial proceedings;

– a copy of a judicial decision adopted on 6 December 2022 by the Emirati judicial authorities in a case between the applicant and members of the Makhlouf family concerning the legal guardianship of her son;

– a copy of a complaint sent by the applicant on 11 December 2020 [*confidential*];

– copies of the passports of the applicant and her son, which show that they were both born in Greece and have the nationality of that Member State.

73 Those documents constitute evidence which, taken as a whole, are such as to corroborate the applicant's account in the second witness statement. In particular, those documents support the claims contained in that witness statement concerning, first, the applicant's Greek nationality, second, her living conditions in Syria, third, her permanent residence outside Syria since 2020, fourth, the existence of several judicial proceedings between her and certain members of the Makhlouf family concerning both the deceased's estate and the legal guardianship of her son and, fifth, allegations of intimidation and persecution against her and her entourage by members of the Makhlouf family or persons acting under their orders.

74 Thus, the second witness statement, as corroborated – on those essential points – by objective evidence in the file to which it refers, must be regarded, on account of its precision and overall consistency, as reliable and credible. Moreover, it must be noted that the Council has not put forward any argument seeking to call into question the reliability of the applicant's declarations in the second witness statement, since its reservations concerning alleged inconsistencies between that witness statement and an earlier witness statement of the applicant merely call into question the reliability of D's witness statement.

75 As regards the witness statements of the members of the applicant's entourage, in particular those of A, D and E, which, it should be recalled, are [*confidential*], respectively, it must be noted that those statements are made by persons who enjoy a close family relationship or a friendship with the applicant. Moreover, unlike the second witness statement, those statements are not accompanied by any objective evidence capable of corroborating the claims they contain. Thus, those witness statements have no probative value.

76 That assessment must, however, be qualified so far as concerns C's witness statement, despite the fact that he is also a member of the applicant's entourage.

77 In his witness statement, C explains that he is a lawyer specialising in the representation of victims of terrorism, appointed in 2017 by the Trump administration as a member of a government entity in the United States responsible for coordinating the release of US hostages in the world, and that he was retained in that position by the Biden administration. In the performance of his duties as a lawyer, he states that he, inter alia, defended the interests of families of personnel affiliated to the American army murdered by Al-Qaida in Iraq in 2004, and that, in that context, he obtained, in 2019, an order that Syria compensate the families of those victims. On that aspect, the witness statement in question is accompanied by an article from *The Washington Post*, dated 31 January 2019, describing the judicial proceedings brought against Syria and citing certain remarks made by C, and a copy of the judgment ordering Syria to compensate the families of those victims.

78 According to C, the deceased contacted him shortly after Syria was ordered to compensate the families he represented. He claims that the two men communicated regularly by email and by phone and met, several times, in Dubai. C states that he subsequently met the applicant, in the context of managing and protecting her son's assets; she wished to protect those assets from members of the Makhlouf family.

79 C reports that he was not aware of any relationship between the applicant and the Syrian regime or the other members of the Makhlouf family, from whom she led a completely separate and isolated life. He also states that, following the death of the deceased, a lawyer from the Makhlouf family approached him to obtain an agreement with the applicant regarding the deceased's estate. He states that he had the impression that, in the absence of some immediate agreement, something 'terrible' was going to happen. According to him, that impression was confirmed a few days after that telephone call, when [*confidential*] were physically assaulted in their home and then arrested by the Syrian police and detained.

80 It is apparent from the documents accompanying C's witness statement, in particular *The Washington Post* article, dated 31 January 2019, describing the judicial proceedings brought against Syria, that he is a United States lawyer who has been publicly involved in the fight against terrorism and the Syrian regime. It can therefore reasonably be considered that C sent his witness statement to the Council, with knowledge of the existence of the system of restrictive measures put in place by the European Union against Syria and of the

objective which it pursues. C's professional experience and the risks which a false testimony on his part might pose to practising his profession as a lawyer thus support the conclusion that his statement, the content of which, moreover, the Council does not dispute and from which it is apparent that the applicant has no association with the Syrian regime and that she is treated by that regime as an enemy and not as a member of the Makhlouf family, is a reliable and credible item of evidence.

81 Third, as regards the B report, it should be noted that, like the witness statements of the applicant and the members of her entourage, that report was drawn up at the request of the applicant, which confers on it, prima facie, limited probative value. However, the B report, which reaches the conclusion that the applicant is not accepted either by the Makhlouf family or by the Syrian regime, is based, inter alia, on coherent and consistent interviews with 19 persons selected for their knowledge of the Makhlouf family and the situation in Syria (opposition journalists, political analysts, consultants or businesspersons) or their proximity to that family. There is nothing to indicate – nor, moreover, does the Council maintain – that those 19 persons have a personal interest in the present dispute, that there are links between them or with the applicant or that they acted in concert to provide consistent statements in favour of the applicant.

82 By their interviews, annexed to the B report, those persons all state that they have no information which would enable them to believe that the applicant was somehow associated with the business of that family or contributed to the financing of the Syrian regime. Four of them also referred to ongoing legal proceedings between the applicant and members of the Makhlouf family, concerning both the deceased's estate and the legal guardianship of the applicant's son. Two others stated, moreover, that the applicant belonged to a religious community different from that to which the members of the Makhlouf family belong, which is why they have never accepted her. Last, one of those persons reported that, when the deceased married the applicant in 2012, he was 80 years old, he no longer pursued a professional activity and he had transferred most of his business activities connected with the financing of the Syrian regime to one of his sons, [*confidential*].

83 When asked by the Court at the hearing about the credibility of the interviews of those 19 persons, in particular in the light of its knowledge of their identity, their personal situation and their professional activities, the Council stated that it was not for it to conduct its own investigation into the expert's report submitted by the applicant. It added that it considered that those interviews were not coherent.

84 At the hearing, the applicant however recalled, without being contradicted on that point by the Council, that one of the 19 persons selected for their knowledge of the situation in Syria was a Syrian reformer recognised as such throughout the world, editor-in-chief of Syria's main independent news outlet and president of the non-profit organisation [*confidential*], who had, inter alia, been quoted in numerous major American media outlets such as *The New York Times*, *The Washington Post* and *The Wall Street Journal*, and who had been invited to give evidence on the situation in Syria before the European Parliament. In his interview, that person stated, first, that the applicant had never been accepted by the other members of the Makhlouf family because she belonged to a different religious community, second, that the wife of the Syrian President had never accepted the applicant as part of the Makhlouf family and, third, that he knew of no indication to suggest that the applicant might, somehow, have been involved in the business of that family.

85 Accordingly, in view of the number of persons interviewed in order to draw up the B report, their lack of interest in the outcome of the dispute, the lack of a link between them or with the applicant and the range of professional activities pursued by those persons – those latter three considerations not being disputed by the Council – the conclusion of that report, in so far as it is based on the interviews of those persons, may be regarded as reliable and credible.

86 Concerning the Council's challenge as to the reliability of the B report, on the ground that the secrecy in which the relationship between the applicant and the deceased took place made it difficult for external observers to provide relevant information on the applicant's current relationship with the Makhlouf family, it is sufficient to note, in order to reject it, that, of the 19 persons questioned, none of them stated that they did not know the applicant's name or that she was married to the deceased. In any event, the secrecy surrounding the relationship between the applicant and the deceased, which the Council itself invokes, is rather evidence that the applicant was isolated and that there was no relationship between her and the Makhlouf family or the Syrian regime.

87 Fourth, [*confidential*].

88 [*confidential*]

89 It follows from the foregoing analysis that the evidence produced by the applicant in support of her line of argument constitutes a body of specific, precise and consistent evidence of her distance from the Makhlouf family and that, taken as a whole, it is such as to demonstrate that she has a conflictual relationship with the Makhlouf family and with the Syrian regime. It follows that that evidence must be regarded as supporting the applicant's assertions on that matter to the requisite legal standard.

90 That conclusion cannot be called into question by the Council's claim that the applicant met members of the Makhlouf family in Dubai [*confidential*]. No conclusion can be drawn from the mere fact that, in 2022, the applicant met [*confidential*] in Dubai, in the absence of information relating to the purpose of that meeting.

The second series of arguments, relating to the 2010 immovable property sale

91 The applicant argues that the only evidence relied on by the Council to maintain her name on the lists at issue is that communicated to her representatives on 31 March 2023 (see paragraph 19 above) regarding the 2010 immovable property sale. She claims that the Austrian authorities ruled that that transaction was not unlawful. She states that the Council is wrong to assert that the 2010 immovable property sale is fraudulent or irregular because it allowed the deceased to anticipate and circumvent the EU sanctions to which he was subject as from August 2011, that is to say, 17 months later.

92 The applicant adds that, in any event, the evidence relied on by the Council is irrelevant in the light of the grounds – relating to her membership of the Makhlouf family – set out in the contested acts to justify maintaining her name on the lists at issue.

93 The Council, supported by the Republic of Austria, replies that the information contained in the applicant's case file shows that she poses a real risk of circumvention. It asserts in that regard that members of the Makhlouf family not included on the lists at issue, in particular women, are used by family members who are included on those lists to circumvent the restrictive measures to which they are subject. It argues that the Austrian court ruling clearly shows that the applicant helped the deceased circumvent the restrictive measures to which he was subject.

94 The Council adds that the 2010 immovable property sale [*confidential*] was entirely engineered by the deceased in order to justify the transfers made, in 2011, to the applicant's Austrian bank accounts. It states that those transfers, in an amount of [*confidential*], took place shortly after close members of the Makhlouf family were included on the lists at issue and only a few days before the name of the deceased himself was added to those lists. According to the Council, those circumstances alone confirm that the deceased used his relationship with the applicant to anticipate any adverse effect of a decision to freeze his funds, so that it is established that the applicant poses a real risk of circumvention.

95 The Republic of Austria, which supports the Council, contends in that regard that the annulment of the judicial seizure of the applicant's assets situated in Austria stemmed solely from the absence of a clear criminal offence within the meaning of the applicable national criminal provisions. According to the Republic of Austria, the observations of the Oberlandesgericht Wien (Higher Regional Court, Vienna, Austria) in a judgment of 2013 confirm on the contrary that there was suspicion that the applicant acted as trustee for the Makhlouf family and that the EU restrictive measures were thus circumvented.

96 It should be noted that, by its second set of arguments, relating to the 2010 immovable property sale, the applicant refutes the contentions of the Council in response to her request for reconsideration of 17 February 2023 (see paragraphs 18 and 19 above). According to those contentions, in essence, the supplementary evidence contained in the documents bearing the references WK 3749/2023 REV 1 and WK 3749/2023 ADD 1 to 8 shows that, as a result of that immovable property sale, the applicant still poses a real risk of circumvention.

97 That supplementary evidence was produced by the Council in response to the applicant's request for reconsideration, in which she stated that she had no link with the Makhlouf family. The Council relies on that evidence in support of the idea that the applicant's name should be maintained on the lists of persons and entities subject to the restrictive measures at issue, since the applicant still poses a real risk of circumvention of those measures. It therefore constitutes additional incriminating evidence, which must be examined in the context of a balancing exercise carried out against the exculpatory evidence adduced by the applicant and intended to rebut the presumption of association with the Syrian regime by demonstrating that she has distanced herself from that regime and from the Makhlouf family.

98 Thus, the Court must examine whether that evidence, produced by the Council in response to the applicant's request for reconsideration, calls into question the probative value of the evidence put forward by the applicant to rebut the presumption of association with the Syrian regime, in that, according to the Council, that evidence shows that the applicant still poses a real risk of circumvention of the restrictive measures adopted in view of the situation in Syria, thereby justifying the maintenance of her name on the lists at issue.

99 In the present case, in order to demonstrate that the applicant still poses a real risk of circumvention of the restrictive measures, the Council relies on the 2010 immovable property sale, which it considers, in essence, like the Republic of Austria, to have been carried out with the sole aim of enabling the deceased to circumvent in part the restrictive measures to which he was not yet subject, by 'shielding', in advance, tens of millions of dollars in bank accounts, opened in Austrian institutions, held by the applicant.

100 The documents produced by the Council in relation to the 2010 immovable property sale, namely the documents bearing the references WK 3749/2023 ADD 2 to 8 (see paragraph 19 above), consist of the following items of evidence:

– an extract of the contract of 1 March 2010 concerning the sale, by the applicant, of the Al-Khafiyah property to the deceased, who was represented at that sale by an intermediary (document WK 3749/2023 ADD 2);

– a report, undated and drawn up at the applicant's request, describing and valuing the different parts of the Al-Khafiyah property, mentioning, inter alia, a very large luxury villa, several residential houses and a dozen warehouses (document WK 3749/2023 ADD 3);

– an extract from the Syrian land register dated 21 May 2013, showing that the intermediary who represented the deceased in the sale concluded on 1 March 2010 was registered as the new owner of the Al-Khafiyah property in 2010 and that the deceased appears as the owner of that property as from 2012 (document WK 3749/2023 ADD 4);

– the contract of 11 February 2009 concerning the sale, by the applicant's mother to the applicant, of the Al-Khafiyah property (document WK 3749/2023 ADD 5);

– the judgment delivered on 19 March 2013 by the Oberlandesgericht Wien (Higher Regional Court, Vienna) annulling the judicial seizure of the applicant's assets in Austria (see paragraph 95 above) (document WK 3749/2023 ADD 6);

– a statement, dated 16 August 2021, by the intermediary who represented the deceased in connection with the 2010 immovable property sale, by which that intermediary states that that transaction was fictitious and fraudulent and had the sole purpose of providing an apparent justification for the transfer of money to the accounts held by the applicant in Austrian banking institutions (document WK 3749/2023 ADD 7);

– two screenshots from the Google Maps website, said to be of the Al-Khafiyah property, showing essentially unoccupied agricultural land (document WK 3749/2023 ADD 8).

101 The examination of those documents shows that, in 2009, the applicant acquired ownership of the Al-Khafiyah property from her mother for the amount of [*confidential*]. A valuation of that property was then

carried out, at the applicant's request, in the amount of [*confidential*] for the plots of land and [*confidential*] for the buildings constructed on them.

102 The Al-Khafiyah property was then sold by the applicant to the deceased, via an intermediary instructed by the latter, on 1 March 2010, for the sum of [*confidential*] for the plots of land [*confidential*] and [*confidential*] for the buildings constructed on it [*confidential*]. The applicant therefore sold the Al-Khafiyah property for an amount corresponding to the estimate provided, but nevertheless representing [*confidential*] its purchase price one year earlier.

103 The purchase price was paid to the applicant by several bank transfers in June 2011, to accounts domiciled in Austria, in the final amounts of [*confidential*].

104 While a transaction such as the 2010 immovable property sale may raise certain questions as to the reasons for that sale and as to the objective pursued, the evidence submitted by the Council is not sufficient to find that the applicant posed a real risk of circumvention of the restrictive measures at issue on the date of adoption of the contested acts.

105 First, it should be noted that the sale was concluded on 1 March 2010, that is to say, one year before the start, in March 2011, of the Syrian civil war, while the first restrictive measures concerning the situation in Syria were adopted on 9 May 2011 and the name of the deceased was included on the lists at issue on 1 August 2011, that is to say, 17 months after that sale was concluded. In addition, it should also be noted that, both on the date of signature of the 2010 immovable property sale and on that of the transfers at issue, the applicant and the deceased were not married, their marriage having taken place in February 2012. Second, even if the deceased had sought, by that property transaction, to circumvent in part the restrictive measures to which he was not yet subject, by shielding, in advance, significant sums of money in bank accounts held by the applicant, as the Council and the Republic of Austria maintain, the choice to transfer those sums to a banking institution established in a Member State of the European Union rather than to a banking institution established in a third State, in which he was not at risk of being subject to measures such as the restrictive measures at issue in the present case, is such as to refute the hypothesis of an act intended to circumvent current or future restrictive measures. In that regard, it should be noted that, in its judgment of 19 March 2013, the Oberlandesgericht Wien (Higher Regional Court, Vienna) noted that the majority of the assets belonging to the deceased had been transferred to Lebanon as soon as the first restrictive measures adopted by the European Union on account of the situation in Syria entered into force.

106 Nor are the other items of evidence produced in support of the claim of the Council and the Republic of Austria that the 2010 immovable property sale was orchestrated for the sole purpose of enabling the deceased to circumvent in part, and to anticipate, the restrictive measures against him capable of invalidating that assessment.

107 In that regard, first, the intermediary who represented the deceased in that property sale stated, on 16 August 2021, that that transaction was fictitious and fraudulent and its sole purpose was to provide an apparent justification for the transfer of money to the accounts held by the applicant with Austrian banking institutions. However, no verifiable information can be extracted from the declaration, which is not accompanied by any evidence capable of establishing the existence of fraud.

108 Second, as regards the estimate of the real value of the Al-Khafiyah property and of the price paid in June 2011, the two screenshots from the Google Maps website show only several buildings, located in a predominantly agricultural area composed of several hamlets, near a site identified as 'Khafiyeh', located approximately 50 kilometres to the north-east of Homs (Syria). Nevertheless, since those screenshots are undated, their image resolution is poor and it is impossible to infer that they depict the property which was the subject of the 2010 immovable property sale, they must be regarded as having limited probative value.

109 Third, although it is apparent from the judgment of 19 March 2013 that the Oberlandesgericht Wien (Higher Regional Court, Vienna) considered that 'it [was] entirely logical to think' that certain assets belonging to the deceased had been transferred to 'the accounts of a person whose name [did not appear on the lists at issue], in order to be able to avoid sanctions', the General Court is not bound by the assessment of the facts

carried out by the national court in question. Above all, the subject matter of the action brought before that court, relating to a suspicion of money laundering, within the meaning of Article 165(1) of the Srafgesetzbuch (Criminal Code), or of an infringement of Article 11 of the Sanktionengesetz of 2010 (Law on Sanctions of 2010), differed from the subject matter of the present action. Moreover, the wording of that assessment, in the judgment of the Oberlandesgericht Wien (Higher Regional Court, Vienna), is not based on any rule of law and does not constitute that court's findings following its examination of specific items of evidence.

110 Thus, even if the 2010 immovable property sale were to be evidence, as from that date or in the years which followed, of the existence of a real risk of circumvention – which the applicant allegedly posed – of the restrictive measures imposed on members of the Makhlouf family, the Council does not, however, demonstrate that that sale could still, on the date of adoption of the contested acts, have represented such a risk, since it has been found, in paragraph 89 above, that the applicant has demonstrated that she had a conflictual relationship with the Makhlouf family and with the Syrian regime. Accordingly, even assuming that the 2010 immovable property sale was a fictitious transaction, intended to enable the deceased to circumvent the restrictive measures to which he was not yet subject, there is nothing in the file to suggest that those sums or part thereof had or could benefit, directly or indirectly, one of the members of the Makhlouf family.

111 In addition, at the hearing, the Republic of Austria stated that sums, in the range of [*confidential*], are still showing as credit in bank accounts, opened in Austrian institutions and held by the applicant, and have been the subject of an asset-freezing measure since the applicant's name was included on the lists at issue in 2022. It should be pointed out that, if the applicant had wished to transfer the sums arising from the 2010 immovable property sale or part thereof to any of the members of the Makhlouf family, she could have done so between 2011 and 2022, a period during which, with the exception of a judicial seizure lasting a few months, she had free access to those funds but did not use them.

112 It follows from all of the foregoing that the evidence submitted by the applicant constitutes a body of sufficiently specific, precise and consistent evidence establishing that she was not, or is no longer, associated with the Syrian regime, that she did not exercise influence over that regime and that she did not pose a real risk of circumvention of the restrictive measures within the meaning of the case-law cited in paragraph 63 above, with the result that the applicant must be considered to have validly rebutted the presumption of association with the Syrian regime stemming from the family membership criterion. Consequently, it must be held that the contested acts are vitiated by an error of assessment and must, for that reason, be annulled.

The temporal effects of annulment of the contested acts

113 Since the single plea in law is upheld, the contested acts must be annulled in so far as they concern the applicant.

114 In its defence, the Council submitted, in the alternative, a request, which it amended in its observations on the statement of modification of the application, that the Court order – should it annul the contested acts in so far as they concern the applicant – that the effects of Decision 2024/1510 be maintained until the annulment in part of Implementing Regulation 2024/1517 with regard to the applicant takes effect.

115 In that connection, it should be borne in mind that, by Decision 2024/1510, the Council updated the list of persons covered by the restrictive measures set out in Annex I to Decision 2013/255, by maintaining the applicant's name thereon until 1 June 2025.

116 By Council Decision (CFSP) 2025/1096 of 27 May 2024 amending Decision 2013/255 (OJ L, 2025/1096), the Council updated the list of persons subject to restrictive measures in Annex I to Decision 2013/255, maintaining the applicant's name on the list until 1 June 2026.

117 Therefore, while the annulment of Decision 2023/1035 and of Decision 2024/1510, in so far as they concern the applicant, entails the annulment of the inclusion of her name on the list in Annex I to Decision 2013/255 for the period from 1 June 2023 to 1 June 2025, such annulment does not, by contrast, extend to Decision 2025/1096, which is not the subject matter of the present action.

118 Consequently, since the applicant is currently subject to new restrictive measures, the claim made by the Council in the alternative relating to the temporal effects of the annulment in part of Decision 2024/1510 has become devoid of purpose.

Costs

119 Under Article 134(1) of the Rules of Procedure, the unsuccessful party is to be ordered to pay the costs if they have been applied for in the successful party's pleadings. Since the Council has been unsuccessful, it must be ordered to pay the costs in accordance with the form of order sought by the applicant.

120 Moreover, under Article 138(1) of the Rules of Procedure, the Member States which have intervened in the proceedings are to bear their own costs. In the present case, the Republic of Austria must be ordered to bear its own costs.

On those grounds,

THE GENERAL COURT (Ninth Chamber)

hereby:

1. **Annuls Council Decision (CFSP) 2023/1035 of 25 May 2023 amending Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria and Council Implementing Regulation (EU) 2023/1027 of 25 May 2023 implementing Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria, in so far as they concern Ms Hala Almaghout;**

2. **Annuls Council Decision (CFSP) 2024/1510 of 27 May 2024 amending Decision 2013/255/CFSP concerning restrictive measures in view of the situation in Syria and Council Implementing Regulation (EU) 2024/1517 of 27 May 2024 implementing Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria, in so far as they concern Ms Almaghout;**

3. **Orders the Council of the European Union to bear its own costs and to pay the costs of Ms Almaghout;**

4. **Orders the Republic of Austria to bear its own costs.**

Truchot Sampol Pucurull Perišin

Delivered in open court in Luxembourg on 9 July 2025.

V. Di Bucci S. Papasavvas

Registrar President

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* Language of the case: English.

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1 Confidential information redacted.