

Australia/Israel & Jewish Affairs Council submission to the Parliamentary Joint Committee on Intelligence and Security Review of the listing of the Islamic Revolutionary Guard Corps as a state sponsor of terrorism

January 23, 2026

Recommendations

1. AIJAC recommends that the PJCIS not recommend the disallowance of the *Criminal Code (State Sponsor of Terrorism—Islamic Revolutionary Guard Corps) Regulations 2025*.
2. AIJAC recommends that the PJCIS urges the Minister for Foreign Affairs to amend the country-specific designations table under Regulation 6 of the *Autonomous Sanctions Regulations 2011* to include:
 - (e) An entity that the Minister is satisfied is owned or controlled by the Islamic Revolutionary Guard Corps (IRGC), or that is known to act for the benefit of the IRGC or its affiliates.
 - (f) Any person who is a member of the Islamic Revolutionary Guard Corps (IRGC), or who acts for or on behalf of, or under the direction or control of, the IRGC or its affiliates.
3. AIJAC recommends that the PJCIS urges the Australian Government to strengthen regulatory safeguards to address the opacity of the Iranian economy by requiring Australian persons and entities engaging in any permitted trade or transactions with Iranian counterparts to provide a formal declaration that, to the best of their knowledge and after appropriate due diligence, they are not dealing with entities owned, controlled by, or acting for or on behalf of the IRGC or its affiliates.

Introduction

The Australia/Israel & Jewish Affairs Council (AIJAC) welcomes the opportunity to make a submission to the Parliamentary Joint Committee on Intelligence and Security (PJCIS) as part of its review of the Minister for Home Affairs' decision to list the Islamic Revolutionary Guard Corps (IRGC) as a state sponsor of terrorism under s. 110.3 of the *Criminal Code Act 1995*.

AIJAC is the premier independent public affairs organisation for the Australian Jewish community. It regularly engages with Australian governments, parliamentarians and agencies on issues of national security, counter-terrorism, foreign interference and antisemitism. AIJAC has written extensively over many years on Iran's use of the IRGC as

an instrument of state power, including its global operations, proxy networks and intimidation activities beyond the Middle East, and as a key sponsor of terrorism internationally.

This submission is intended to assist the PJCS in its statutory review by explaining why the Minister's decision was lawful, reasonable and justified, and why there is no basis for disallowing it. It is further intended to encourage the Committee to consider recommending that the Australian sanctions regime be extended to all businesses owned or controlled by the IRGC.

The statutory threshold was met

Under s. 110.3(3) of the Criminal Code, the Minister may specify an entity as a state sponsor of terrorism if satisfied on reasonable grounds that:

- the entity is a foreign state entity; and
- the entity has directly or indirectly engaged in, assisted, fostered or advocated the doing of a terrorist act targeted at Australia.

There is no dispute that the IRGC is a foreign state entity. It was created by the Islamic Republic of Iran's constitution. The Attorney-General's Department, in a submission to a Senate Standing Committee on Foreign Affairs, Defence and Trade inquiry during the 47th Parliament, made clear it had determined that the IRGC was a foreign state entity.¹

The Explanatory Statement accompanying the Regulations proscribing the IRGC makes clear that the Minister was satisfied on reasonable grounds that the IRGC has directly or indirectly engaged in, assisted, fostered or advocated the doing of a terrorist act targeted at Australia, including arson attacks against Jewish community sites in Melbourne (December 6, 2024) and Sydney (October 20, 2024).²

The Australian Security Intelligence Organisation (ASIO) assessed that these attacks were conducted through proxies in order to obscure Iranian state responsibility, and were intended to intimidate and terrorise a civilian population, particularly the Jewish community.

As AIJAC Director of Special Projects Dr Bren Carlill noted in an interview with media in August 2025, this fit a well-established Iranian pattern:

Iran has, for many, many years, sent operatives from the IRGC to countries around the world to recruit local criminals, either individual or networks, in order to carry out

¹ See *Human rights implications of recent violence in Iran*, Foreign Affairs, Defence and Trade References Committee, February 2023, p. 78,

https://parlinfo.aph.gov.au/parlInfo/download/committees/reportsen/024998/toc_pdf/HumanrightssimplificationsofrecentviolenceinIran.pdf;fileType=application%2Fpdf

² See Explanatory Statement to *Criminal Code (State Sponsor of Terrorism—Islamic Revolutionary Guard Corps) Regulations 2025*, Attachment C.

surveillance, or intimidation, or attacks... So, what happened in Sydney and then in Melbourne really fit the modus operandi of Iran...

Iran is opportunistic. What we have seen over the past five or so years is that they have dramatically increased the number of plots that they have undertaken in numerous countries. We've seen this in Cyprus, in Turkey, the US, Bulgaria and now Australia in just the last five years. These are the uncovered plots where Iran has ... cultivated locals...

[I]n Australia... what we've seen, since October 7 [2023], is that social cohesion in this country has been under great tension. We've seen the anti-Israel mobs every Sunday not only marching and intimidating any Jewish Australians or pro-Israel people in their vicinity, but they're constantly pushing the envelope. And, unfortunately, what we've seen is that the police and the security forces in our country haven't really pushed back, which has encouraged that mob to constantly push the envelope. At the same time, we've seen our government, since shortly after October 7, distance itself from Israel more and more and more. And so, in this mix, Iran saw an opportunity. It saw that it could intimidate the local Jewish community and increase that tension in social cohesion.³

Iran's conduct in coordinating the attacks in Sydney and Melbourne clearly satisfies the statutory test set out in s. 110.3(3) of the Criminal Code. The Minister was not required to prove guilt beyond reasonable doubt; only to be satisfied on reasonable grounds. The publicly-stated reasons demonstrate that this threshold was met.

AIJAC recommends that the PJCIS not recommend the disallowance of the *Criminal Code (State Sponsor of Terrorism—Islamic Revolutionary Guard Corps) Regulations 2025*.

Extension of sanctions to IRGC-controlled and affiliated entities

AIJAC further submits that the listing of the IRGC as a state sponsor of terrorism should be accompanied by a systematic expansion of Australia's sanctions response so as to address the IRGC's entrenched role in the Iranian economy.

It is well-established, including by Australian Government assessments, that the IRGC owns, controls or materially benefits from a vast network of commercial entities across multiple sectors of the Iranian economy. The Australian Government's National Security website notes,

The IRGC's power and influence in the Iranian government and society has steadily increased since its inception, beginning with an expanding role during the Iran-Iraq War (1980-1988). After the Iran-Iraq War, the IRGC was key in rebuilding Iranian infrastructure which resulted in IRGC control over large segments of the economy and positioned it as a dominant force in Iranian society. The IRGC controls a vast business empire across Iran's economy, including in the oil, construction, manufacturing, aviation and retail

³ "Expert confirms IRGC has 'dramatically increased' number of global operations", *Sky News Australia*, 28 August 2025, <https://www.skynews.com.au/opinion/expert-confirms-irgc-has-dramatically-increased-number-of-global-operations/video/11a2e1baa2e0c89aea35b982fce14293>

sectors. The IRGC exerts its control through an extensive network of front companies and the Bonyad Taavon Basij. Lack of market transparency can make it difficult to ascertain the extent to which the IRGC, or agents thereof, may be involved in or benefit from commercial transactions.⁴

IRGC economic assets include state-linked enterprises, front companies and bonyads.⁵ In many cases, these entities do not merely operate alongside the IRGC but are integral to its revenue generation, patronage networks and capacity to fund external operations.

Australia's existing sanctions framework provides a lawful basis to address this problem. Under the *Autonomous Sanctions Act 2011* and the *Autonomous Sanctions Regulations 2011*, the Minister for Foreign Affairs may designate persons or entities for targeted financial sanctions. Once designated, it is an offence to make assets available to, or for the benefit of, a designated person or entity, or to deal with controlled assets owned or controlled by them, unless authorised by permit.

Accordingly, **AIJAC recommends** that the PJCIS urge the Minister for Foreign Affairs to amend the country-specific designations table under Regulation 6 of the *Autonomous Sanctions Regulations 2011* to include:

(e) An entity that the Minister is satisfied is owned or controlled by the Islamic Revolutionary Guard Corps (IRGC), or that is known to act for the benefit of the IRGC or its affiliates

(f) Any person who is a member of the Islamic Revolutionary Guard Corps (IRGC), or who acts for or on behalf of, or under the direction or control of, the IRGC or its affiliates.

AIJAC further recommends that the PJCIS urge the Australian Government to strengthen regulatory safeguards to address the opacity of the Iranian economy by requiring Australian persons and entities engaging in any permitted trade or transactions with Iranian counterparties to provide a formal declaration that, to the best of their knowledge and after appropriate due diligence, they are not dealing with entities owned, controlled by, or acting for or on behalf of the IRGC or its associated bodies.

Such a declaration-based requirement would be consistent with the logic of Australia's targeted sanctions regime, which already places affirmative obligations on Australian entities to avoid making assets available to sanctioned persons, including indirectly through controlled or affiliated entities. It would not create a new category of sanctionable conduct, but rather reinforce compliance with existing law in circumstances where market opacity and deliberate concealment are well-documented features of IRGC commercial activity.

⁴ "Islamic Revolutionary Guard Corps", Australian National Security, 27 November 2025, <https://www.nationalsecurity.gov.au/what-australia-is-doing/state-sponsors-of-terrorism/listed-state-sponsors-of-terrorism/islamic-revolutionary-guard-corps>

⁵ Bonyads are state-linked quasi-charitable foundations with extensive commercial activities. For a description of bonyads, see "Iranian Para-governmental Organizations", Middle East Institute, January 29, 2009, <https://mei.edu/publication/iranian-para-governmental-organizations-bonyads/>

Given the IRGC's demonstrated willingness to use commercial structures to fund terrorism, intimidate diaspora communities and project malign influence abroad, a failure to address its economic base and networks within Iran would leave a significant enforcement gap. Expanding the practical application of Australia's sanctions regime in this manner would materially support the objectives of the IRGC's listing and enhance the integrity of Australia's counter-terrorism and sanctions architecture.

In summary, AIJAC commends the Australian Government's decision to list the IRGC as a state sponsor of terrorism, and urges the Government to add any individual who is a member of the IRGC, or any entity that is owned or controlled by the IRGC or any of its affiliates, to Australia's autonomous sanctions list.