



Local Authorities Payments – Publication Notice

General licence – INT/2023/3781228

OFSI has the power to issue General Licences for country sanctions regimes under the Sanctions and Anti-Money Laundering Act 2018 (“the Sanctions Act”).

On 09 December 2023, OFSI issued General Licence INT/2023/3781228 under all UK Autonomous Sanctions Regulations (see Annex 1 of the General Licence for the list of relevant Regulations) which allows for payments of Council Tax or rates charged on domestic properties and non-domestic rates, including any associated late penalties or fees, to Local Authorities in the UK from a Designated Person (DP), or on behalf of a DP. Any persons intending to use General Licence INT/2023/3781228 should consult the copy of the Licence on this page for full details of the permissions and usage requirements.

For the purpose of General Licence INT/2023/3781228:

UK DPs means individuals or entities designated under the UK Sanctions Regimes only, but not those sanctioned by the United Nations;

Local Authorities in the UK means:

- In England, a “billing authority” as defined in section 1(2) of the Local Government Finance Act 1992;
- In Scotland, the local government areas defined in Schedule 1 of the Local Government etc. (Scotland) Act 1994;
- In Wales, a county council, a county borough council or a community council as defined in the Local Government (Wales) Act 1994; and
In Northern Ireland, district councils established under the Local Government Act (Northern Ireland) 2014.

Permitted Payments means:

- Council Tax or rates charged on domestic properties;
- Non-domestic rates; and
- Any penalty fees, interest charged (or already incurred) and/or enforcement action related fees from the late payment, late filing, and/or inaccurate filing of Council Tax and Non-domestic rates.

Person means an individual or a body of persons corporate or unincorporate but does not include a UK DP;

and a Relevant Institution is:

- A person that has permission under Part 4A of the Financial Services and Markets Act 2000 (permission to carry on regulated activity).
- A person that is authorised or registered under Part 2 of the Payment Services Regulations (SI 2017/752).
- A person that is authorised or registered under Part 2 of the Electronic Money Regulations (SI 2011/99).
- A person that is a “recognised clearing house”, “third country central counterparty”, “recognised CSD” or “third country CSD” for the purposes of s.285 of the Financial Services and Markets Act 2000.
- A person that is an operator of a recognised payment system (or that is a service provider in relation to recognised payment systems) for the purposes of Part 5 of the Banking Act 2009.

Under General Licence INT/2023/3781228:

- A UK DP, or a Person acting on behalf of a DP, may make Permitted Payments to Local Authorities.
- Where a Local Authority payment is made by a Person acting on behalf of a DP; the UK DP may repay that Person the same amount as that payment and the Person may receive that amount from the UK DP.

The reporting and record-keeping requirements for UK DPs, or Persons acting on their behalf, are set out in the General Licence.

General

The permissions in General Licence INT/2023/3781228 do not authorise any act which the person carrying out the act knows, or has reasonable grounds for suspecting, will result in funds or economic resources being made available in breach of the relevant Autonomous Sanctions Regulations, save as permitted under licences granted under those Regulations.

General Licence INT/2023/3781228 took effect from 00:01 am 09 December 2023.

Office of Financial Sanctions Implementation

HM Treasury