

General Licence – Publication Notice

General licence - INT/2025/7328184

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 26 September 2025, OFSI issued General Licence INT/2025/7328184 under all UK Autonomous Sanctions Regulations (see Annex 1 of the General Licence for the list of relevant Regulations) which allows a Revenue Authority to make Permitted Payments to UK DPs’ Frozen UK Bank Accounts. A Revenue Authority may also set-off, to the extent permitted or required under any enactment, the amount of any Permitted Payment (as a credit) against any liability of the same UK DP to pay an amount to that Revenue Authority (as a debit).

Any persons intending to use General Licence INT/2024/7328184 should consult the copy of the Licence on this page for full details of the definition, permissions, and usage requirements.

For the purposes of General Licence INT/2024/7328184:

UK DPs means an individual, or person other than individual, designated for the purposes of the Relevant Prohibitions under the UK Autonomous Sanctions Regulations or any person owned or controlled directly or indirectly by them (as defined in each UK Autonomous Sanctions Regulation), excluding those designated for the purpose of compliance with United Nations obligations.

UK Autonomous Sanctions Regulations means those sanctions regulations made under the Sanctions and Anti-Money Laundering Act 2018 listed in the first column of the table at Annex 1 to this licence, headed “Regime”.

Revenue Authorities means His Majesty’s Revenue & Customs.

Permitted Payment means any payment owed by a Revenue Authority to a UK DP in discharge (or partial discharge) of an obligation which arose before the date on which the UK DP became a UK DP, as well as any interest on the amount of such payment, irrespective of when the obligation to pay the interest arose.

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

Relevant Licensing Authorisation Regulations means the regulations listed in the third column of the table at Annex 1 to this licence, headed “Relevant Licensing Authorisation Regulations”.

Relevant Prohibitions means the prohibitions listed in the second column of the table at Annex 1 to this licence, headed “Relevant Prohibitions”.

Relevant non-UK Institution means a non-UK credit or financial institution in a non-UK country.

A **Frozen UK Bank Account** means a frozen bank account held:

- by or at a Relevant UK Institution; or
- by or at a Relevant non-UK Institution within the UK.

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/2025/7328184, subject to the conditions outlined in paragraphs 6 – 8 of the licence:

- a Revenue Authority may make a Permitted Payment to a UK DP’s Frozen UK Bank Account.
- a Revenue Authority may set-off, to the extent permitted or required under any enactment, the amount of any Permitted Payment (as a credit) against any liability of the same UK DP to pay an amount to that Revenue Authority (as a debit).

The reporting and record-keeping requirements are set out in the General Licence.

General

The permissions in General Licence INT/2025/7328184 do not authorise any act which will result in funds or economic resources being made available in breach of the relevant UK Autonomous Sanctions Regulations, save as permitted under a licence granted under those Regulations.

General Licence INT/2025/7328184 took effect from 00:01 on 26 September 2025.

Office of Financial Sanctions Implementation

HM Treasury