

GENERAL LICENCE: Payments by Revenue Authorities

INT/2025/ 7328184

1. This licence is granted under the Relevant Licensing Authorisation Regulations of the UK Autonomous Sanctions Regulations listed in Annex 1 to this licence.
2. Any act which would otherwise breach the Relevant Prohibitions in the UK Autonomous Sanctions Regulations listed in Annex 1 to this licence, is exempt from those prohibitions to the extent required to give effect to the permissions in this licence.
3. In this licence:

"UK DP" 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.
"the 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 Authority" means	His Majesty's Revenue & Customs; <u>the Welsh Revenue Authority; and Revenue Scotland</u> .
"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" means	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.
"Frozen UK Bank Account" means	A frozen bank account held: (a) by or at a Relevant UK Institution; or (b) by or at a Relevant non-UK Institution within the UK.

<p>“Relevant UK Institution” means</p>	<p>A person that has permission under Part 4A of the Financial Services and Markets Act 2000 (permission to carry on regulated activity).</p> <p>A person that is authorised or registered under Part 2 of the Payment Services Regulations (SI 2017/752).</p> <p>A person that is authorised or registered under Part 2 of the Electronic Money Regulations (SI 2011/99).</p> <p>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.</p> <p>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.</p>
---	--

Permissions

4. Under this licence, subject to the conditions in paragraphs 6 – 8:
 - 4.1. a Revenue Authority may make a Permitted Payment to a UK DP’s Frozen UK Bank Account.
 - 4.2. 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).
5. A Relevant UK Institution may process payments made in accordance with paragraph 4 above.
6. This licence does not permit payment to any person designated by the United Nations.

Reporting Requirements

7. Any Revenue Authority making a Permitted Payment or set-off under this licence will be required to report to OFSI within 28 days of making a payment with details of:
 - 7.1. The UK DP (including the Consolidated List Group ID);
 - 7.2. The amount(s) paid or set off;
 - 7.3. The payment route used (if applicable); and
 - 7.4. The date(s) on which the funds were paid or set off.

Record-keeping Requirements

8. The Revenue Authority must keep accurate, complete, and readable records, on paper or electronically, of any activity purporting to have been permitted under this licence for a minimum of 6 years.

General

9. The permissions in this licence 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.

10. Information provided to HM Treasury in connection with this licence shall be disclosed to third parties only in compliance with the UK General Data Protection Regulation and the UK Data Protection Act 2018.
11. This licence takes effect from 00:01 on 26 September 2025.
12. HM Treasury may vary, revoke or suspend this licence at any time.

Signed:

A handwritten signature in blue ink, appearing to be 'GFSI'.

Office of Financial Sanctions Implementation

HM Treasury

26 September 2025.

Amended 2 February 2026.

Annex 1 – UK Autonomous Sanctions Regulations Schedules

Regime	Relevant Prohibitions	Relevant Licensing Authorisation Regulations
The Republic of Belarus (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 64
The Bosnia & Herzegovina (Sanctions) (EU Exit) Regulations 2020	Regulations 11 to 15	Regulation 20
The Central African Republic (Sanctions) (EU Exit) Regulations 2020	Regulations 12 to 16	Regulation 33
The Chemical Weapons (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 20
The Counter-Terrorism (International Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 19
The Counter-Terrorism (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 31
The Cyber (Sanctions) (EU Exit) Regulations 2020	Regulations 11 to 15	Regulation 20
The Democratic People's Republic of Korea (Sanctions) (EU Exit) Regulations 2019	Regulations 13 to 17	Regulation 88
The Democratic Republic of the Congo (Sanctions) (EU Exit) Regulations 2019	Regulations 12 to 16	Regulation 33
The Global Anti-Corruption Sanctions Regulations 2021	Regulations 11 to 15	Regulation 21
The Global Human Rights Sanctions Regulations 2020	Regulations 11 to 15	Regulation 20
The Global Irregular Migration and Trafficking in Persons Sanctions Regulations 2025	Regulations 14 to 18	Regulation 26
The Guinea (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 20
The Republic of Guinea-Bissau (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 20
The Iran (Sanctions) (Nuclear) (EU Exit) Regulations 2019	Regulations 12 to 17	Regulation 40
The Iran (Sanctions) (EU Exit) Regulations 2023	Regulations 15 to 19	Regulation 60
The Libya (Sanctions) (EU Exit) Regulations 2020	Regulations 12 to 16	Regulation 48
The Mali (Sanctions) (EU Exit) Regulations 2020	Regulations 12 to 16	Regulation 22
The Myanmar (Sanctions) Regulations 2021	Regulations 11 to 15	Regulation 44
The Nicaragua (Sanctions) (EU Exit) Regulations 2020	Regulations 11 to 15	Regulation 20
The Russia (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 17A	Regulation 64
The Somalia (Sanctions) (EU Exit) Regulations 2020	Regulations 12 to 16	Regulation 47
The South Sudan (Sanctions) (EU Exit) Regulations 2019	Regulations 12 to 16	Regulation 33
The Sudan (Sanctions) (EU Exit) Regulations 2020	Regulations 12 to 16	Regulation 34
The Syria (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 61
The Venezuela (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 35
The Yemen (Sanctions) (EU Exit) (No.2) Regulations 2020	Regulations 12 to 16	Regulation 33
The Zimbabwe (Sanctions) (EU Exit) Regulations 2019	Regulations 11 to 15	Regulation 33