STATUTORY INSTRUMENTS

# 2025 No. 1146

# ECONOMIC CRIME (ANTI-MONEY LAUNDERING) LEVY

## The Economic Crime (Anti-Money Laundering) Levy (Amendment) Regulations 2025

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| *Made - - - -* | *30th October 2025* |
| *Laid before the House of Commons - - - -* | *4th November 2025* |
| *Coming into force - -* | *25th November 2025* |

The Commissioners of His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 58(2), (3)(l), (6) and (7) and 64(1) and (3) of the Finance Act 2022(**1**).

Before making these Regulations, the HMRC Commissioners have consulted the Treasury and each of the other appropriate collection authorities(**2**) in accordance with section 64(5) of the Finance Act 2022.

### Citation and commencement

**1.** These Regulations may be cited as the Economic Crime (Anti-Money Laundering) Levy (Amendment) Regulations 2025 and come into force on 25th November 2025.

### Amendment of the Economic Crime (Anti-Money Laundering) Levy Regulations 2022

**2.**—(1) The Economic Crime (Anti-Money Laundering) Levy Regulations 2022(**3**) are amended as follows.

(2) In regulation 18 (Repayment of overpaid levy), after paragraph (3) insert—

> "(4) In relation to amounts treated as if the HMRC Commissioners were the appropriate collection authority under regulation 25, the HMRC Commissioners are the appropriate collection authority for the purposes of paragraph (1).".

(**1**) 2022 c. 3
(**2**) The other appropriate collection authorities are the Financial Conduct Authority and the Gambling Commission; see section 53(3) of the Finance Act 2022.
(**3**) S.I. 2022/269

***Status:*** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

*Penny Ciniewicz*
*Jonathan Athow*
Two Commissioners of His Majesty's Revenue and Customs

30th October 2025

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision about the repayment of overpaid amounts of the economic crime (anti-money laundering) levy ("the levy") which is charged in accordance with Part 3 of the Finance Act 2022 (c. 3). These Regulations amend the Economic Crime (Anti-Money Laundering) Levy Regulations 2022 (S.I. 2022/269, "the 2022 Regulations").

Regulation 2 ensures that where the Financial Conduct Authority or the Gambling Commission has transferred responsibility to the HMRC Commissioners in relation to unpaid amounts of the levy under regulation 25 of the 2022 Regulations, and a person has then paid an amount of the levy that was not due, then HMRC Commissioners are the appropriate collection authority responsible for any repayment.