
STATUTORY INSTRUMENTS

2022 No. 269

**The Economic Crime (Anti-Money
Laundering) Levy Regulations 2022**

PART 5

Provisions for assessment, payment and collection of the levy, where
the appropriate collection authority is the HMRC Commissioners

Requirements of a person liable to pay the levy

13.—(1) Where a person is liable to pay the levy, it must—

- (a) make a return (“an economic crime (anti-money laundering) levy return”) to the HMRC Commissioners; and
- (b) pay the levy,

on or before 30th September after the end of the financial year for which the liability arises (“the due date”).

(2) An economic crime (anti-money laundering) levy return must—

- (a) contain such information, be in such form and be made in such a manner as is specified in a notice⁽¹⁾ published by the HMRC Commissioners, and not withdrawn by a further notice; and
- (b) include a declaration by the person making the return that the return is, to the best of that person’s knowledge, correct and complete.

(3) Where the person liable to pay the levy is the responsible partners of a partnership, the responsible partners must make an economic crime (anti-money laundering) levy return in the name of the partnership.

(1) Public notices published by the HMRC Commissioners will be available at www.gov.uk/government/organisations/hm-revenue-customs and hard copies will be available on request from HMRC, 100 Parliament Street, London SW1A 2BQ.