
STATUTORY INSTRUMENTS

2022 No. 269

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

PART 4

Provisions for assessment, payment, collection and recovery of the levy,
where the appropriate collection authority is the Gambling Commission

Application of Part 4

8. This Part applies where the appropriate collection authority is the Gambling Commission.

Requirements of a person liable to pay the levy

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

- (a) notify the Gambling Commission of that liability;
- (b) make a return (“an economic crime (anti-money laundering) levy return”) to the Gambling Commission; and
- (c) pay the levy,

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

(2) The notification referred to in paragraph (1)(a) must contain such information, be in such form and be made in such a manner as is specified in a notice⁽¹⁾ published by the Gambling Commission, and not withdrawn by a further notice.

(3) 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be in such form and be made in such a manner as is specified in a notice published by the Gambling Commission, and not withdrawn by a further notice; and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.

(4) Where the person liable to pay the levy is the responsible partners of a partnership, the responsible partners must make a notification under paragraph (1)(a) and an economic crime (anti-money laundering) levy return in the name of the partnership.

Register

10. The Gambling Commission may include information provided pursuant to regulation 9(1)(a) in a register and make that register, and the information within it, available to members of the public.

(1) Public notices published by the Gambling Commission will be available at www.gamblingcommission.gov.uk/licensees-and-businesses/aml and hard copies will be available on request from The Gambling Commission, Victoria Square House, Victoria Square, Birmingham B2 4BP.

Late payment interest

11.—(1) Where any amount of the levy is not paid by the due date referred to in regulation 9(1), the person liable to pay the levy is liable to pay interest on the amount of the levy which remains unpaid.

(2) Interest payable under paragraph (1) is simple interest calculated from day to day on the unpaid amount from the due date until the date when payment is made, at the rate set as the late payment interest rate for the purposes of section 101 of the Finance Act 2009⁽²⁾ (late payment interest in sums due to HMRC).

(3) Where the person liable to pay the levy is the responsible partners of a partnership, the liability under this regulation is joint and several.

(2) [2009 c. 10](#). The late payment interest rate is provided for by regulations made under section 103(1) of the Finance Act 2009. The current rate is set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011 ([S.I. 2011/2446](#)).