

HMRC Tax Conditionality Checks

Please read this form if you are applying for one of the following licences:

- Dual Hackney Carriage/Private Hire Vehicle Driver
- Private Hire Vehicle Operator
- Scrap Metal Dealer Site
- Scrap Metal Dealer Collector

From 4 April 2022, licensing authorities must carry out certain checks on applications from individuals, companies and any type of partnership to make sure they are aware of their tax responsibilities – if a new applicant – or have completed a tax check (for renewal applicants).

The Council will not be able to grant a licence if the applicant has not confirmed they are aware of their tax responsibilities.

HMRC has powers to obtain information from licensing authorities. Schedule 23 to Finance Act 2011 (Data Gathering Powers) and Schedule 36 to Finance Act 2008 (Information and Inspection Powers), grant HMRC powers to obtain relevant information from third parties. This includes licensing bodies being required to provide information about licence applicants.

For renewal applicants you will be able to complete this tax check on GOV.UK, through your Government Gateway account. You will only need to answer a few questions to tell HMRC how you pay any tax that may be due on income you earn from your licensed trade. If you do not already have a Government Gateway account, you can sign up on GOV.UK.

The tax check should only take a few minutes. There'll be guidance on GOV.UK and anyone who needs extra support will be able to complete the tax check by phone through HMRC's customer helpline on 0300 200 3300 (individuals) or 0300 200 3410 (companies).

When you've completed the tax check, you'll get a code. You must give this code to the Council using the form overleaf. The Council cannot proceed with your licence application or renewal until the tax check is completed and they've received the code.

The Council will only receive confirmation from HMRC that you've completed the tax check, they will not have access to information about your tax affairs.

Now please complete the form overleaf.

PLEASE RETURN THE COMPLETED FORM WITH YOUR APPLICATION

If you are renewing an existing licence, please complete section A.

If you are applying for a licence for the first time, please complete section B.

A You need to complete a tax check if you are:

- renewing a licence
- applying for the same type of licence they previously held, that ceased to be valid less than a year ago
- applying for the same type of licence they already hold with another licensing authority.

To carry out a tax check, you need a Government Gateway user ID and password. If you do not have a user ID, you can create one when you start the check. You'll also need to know when you first got your licence, the length of your most recent licence and how you pay tax on the income you earn from your licensed trade.

You will not be able to complete the tax check if the information you give about your tax affairs does not match HMRC's records. Your tax check code is valid for 120 days. If your licence is due to renew in the next three months, you may wish to obtain your tax check code now.

Complete your tax check code online via the following web site

<https://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence>

Please enter the code here

If you are a company, please also provide your company registration number here

B If you are applying for a licence for the first time or applying for a licence of the same type that ceased to be valid a year or more before making this application, you must make yourself aware of your tax obligations by using the following GOV.UK website addresses for HMRC guidance about tax registration obligations:

- PAYE information: www.gov.uk/income-tax/how-you-pay-income-tax
- Registering for Self Assessment: www.gov.uk/register-for-self-assessment
- Corporation Tax information: www.gov.uk/corporation-tax

You need to confirm that you are aware of the guidance by agreeing to the following declaration:

'I confirm that I am aware of the content of HMRC guidance relating to my (our) tax registration obligations.'

Signed (name) _____ Date _____

PLEASE RETURN THE COMPLETED FORM WITH YOUR APPLICATION