|  |  |
| --- | --- |
| **Tax Check** |  |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

From 4 April 2022, the rules have changed for applications for:

* taxi driver licences
* private hire driver licences
* private hire vehicle operators’ licences
* scrap metal site licences
* scrap metal collectors’ licences

With effect from this date we need to ensure you are aware of your HMRC tax obligations, and if you fall into any of the following categories we also need to check that you are registered for tax.

* Renewing an existing licence;
* Applying for the same type of licence you previously held, that ceased to be valid less than a year ago; or
* Applying for the same type of licence that you already hold with another licensing authority.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. Do you fall into one of the above categories? | Yes |  | No |  |

If **Yes**, complete section **A** below.

If **No**, complete section **B** below.

**Please be aware that you will not be granted a licence if you do not give a tax check code to us, when required (as part of your application).**

**Section A – Tax Check Required**

|  |  |  |
| --- | --- | --- |
| I can confirm that I am aware of the new HMRC guidance and my tax obligations which came into effect on 4 April 2022; **and** | **Yes** |  |
| have provided below a check code confirming I am registered for tax. |  |  |

|  |  |  |
| --- | --- | --- |
| **A1**. | Check Code |  |
|  |  |  |
| **A2**. | Date Requested |  |

**Section B – Tax Check NOT Required**

|  |  |  |
| --- | --- | --- |
| I can confirm that I am aware of the new HMRC guidance and my tax obligations which came into effect on 4 April 2022 | **Yes** |  |

**Section C – Declaration**

The answers given in this application are true to the best of my / our knowledge and belief.

|  |  |
| --- | --- |
| Print Full Name |  |
| Date |  |

**Notes**

**What you will need:**

* You will need a Government Gateway user ID and password to complete a tax check, so you should make sure you have one before you need to make your licence application. If you do not have a user ID, you can create one by registering for HMRC online services, see link below.

### <https://www.gov.uk/log-in-register-hmrc-online-services/register>

### You will also need to know:

### When you first got your licence

### The length of your most recent licence

* How you pay tax on the income you earn from your role as a taxi / private hire driver licence.

### Complete a Tax Check:

### You can complete a tax check via the following link:

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

After you have completed the tax check you will be given a 9-character tax check code. You will need to give this code to us so that we can confirm you have carried out a tax check. These codes expire after 120 days so your code will need to be valid at the time of your application to us. With this check code we will only receive confirmation you have completed the tax check and are appropriately registered for tax; we will not have access to information about your tax affairs.

**Useful Links:**

<https://www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022>

<https://www.gov.uk/self-assessment-tax-returns/who-must-send-a-tax-return>

<https://www.gov.uk/corporation-tax>