**North Tyneside Council**

**Public Protection Services**

**Hackney Carriage and Private Hire Licensing**

**Information relating to Tax Conditionality Checks - Renewals**

The rules are changing if you are an individual, company or any type of partnership applying for a:

* Scrap metal dealer site licence; or
* Scrap metal collector licence

[www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022](http://www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022)

If you make an application on or after 4 April 2022, you’ll need to complete a tax check if you are:

* renewing a licence
* applying for the same type of licence you previously held, that ceased being valid less than a year ago
* applying for the same type of licence you already hold with another licensing authority

You must carry out the tax check yourself. You cannot ask a tax agent or adviser to do this on your behalf. The tax check will ask questions about how you pay any tax that may be due on income you earn from your licensed trade.

After you have completed the tax check you will be given a 9-character tax check code. You will need to give the code on your application to the licensing authority, so they can confirm you have carried out a tax check, the licensing authority will not be able to process your application without it.

**You will not be granted a licence if you do not give a tax check code to the licensing authority.**

**What is a tax check?**

A tax check confirms that you’re registered for tax, if necessary. After you complete the tax check, you’ll be given a code. Tax check codes expire after 120 days, so if you make a licence application for another licence after that time, you’ll need to carry out a new tax check for it.

If you’re a partner making a licence application on behalf of a partnership you must complete a tax check for yourself. Your licensing authority will tell you if any other partners also need to complete a tax check.

You can contact HMRC [www.gov.uk/contact-hmrc](http://www.gov.uk/contact-hmrc) if you notice your records need to be updated during the check.

You can use one tax check code for more than one licence application, as long as all the applications are for the same type of licence (for example, they are all for taxi driver licences but with different licensing authorities). If you’re applying for different types of licence (for example, a private hire driver licence and a private hire vehicle operator licence) you must complete a tax check for each one.

**What you should do before April 2022**

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 at:

[www.gov.uk/log-in-register-hmrc-online-services/register](http://www.gov.uk/log-in-register-hmrc-online-services/register)

**What you’ll need before your renewal application.**

To carry out a tax check, you need a Government Gateway user ID and password.

You’ll also need to know:

* when you were first issued your licence
* the length of your most recent licence
* 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 licence cannot be renewed if you do not provide a valid tax code with your renewal application.**

Please do not contact the licensing authority for further information or queries regarding Government Gateway or tax checks this is a government led requirement the licensing authority cannot help you with this and all information can be found at:

[www.gov.uk/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence](http://www.gov.uk/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence)

[www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence](http://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence)

[www.gov.uk/log-in-register-hmrc-online-services/problems-signing-in](http://www.gov.uk/log-in-register-hmrc-online-services/problems-signing-in)