**North Tyneside Council**

**Public Protection Services**

**Hackney Carriage and Private Hire Licensing**

**Information relating to Tax Conditionality Checks – New Applications**

From 4 April 2022, the rules are changing if you are applying for a licence for a:

* scrap metal site
* scrap metal collector

If you are an individual, company or any type of partnership you must confirm you are aware of your tax responsibilities if you’re applying for a licence:

* for the first time
* you have already held but that has not been valid for a year or more

You should follow the [complete a tax check guidance](https://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence) if you:

* already have a licence of the same type that is still valid
* have a licence of the same type that ceased to be valid less than a year ago

**Confirming you understand your tax responsibilities**

The application form includes a section that requires you to confirm you are aware of your tax responsibilities.

You will need to confirm that you are aware of the guidance. <https://www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022>

If you are applying as a partner in a partnership, you can give confirmation on behalf of all the partners.

If you do not confirm that you are aware of the guidance, you will not be issued with a licence.

You can [contact HMRC](https://www.gov.uk/contact-hmrc) if you need to update your tax records.