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Tax Checks for Hackney Carriage, Private Hire and Combined Drivers

Information on New Tax Checks

New rules on tax checks

From 4 April 2022, to renew a licence to drive a taxi or operate a private vehicle hire business, you will need to complete a tax check with HM Revenue and Customs (HMRC).

What's changing

From 4 April 2022, there will be a small addition to the checks we already have in place. You will need to complete a tax check with HM Revenue and Customs (HMRC) when you renew your licence to:

- drive taxis or private hire vehicles
- operate private hire vehicle businesses (i.e. if you are a Private Hire Operator)
- deal in scrap metal.

The changes will only apply in England and Wales.

How the changes may affect you

What you need to do will depend on whether you're applying for a licence for the first time or whether you're making a subsequent application, such as renewing a licence.

Obtaining a new licence

If you are applying for a licence for the first time, you will not need to complete the tax check. However, we will ask you to read HMRC guidance on what you need to do to be properly registered for tax in the future and you will need to confirm you have done this.

Renewing a licence

From 4 April 2022, if you renew or apply for a subsequent licence under a different licensing body, you will need to do a tax check. You will be able to do this online and you will need to do it yourself i.e. an agent/accountant cannot do it on your behalf.

About the tax check



You will be able to complete this tax check on GOV.UK, through your Government Gateway account. 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. 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. There will 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.

When you've completed the tax check, you'll get a code. You must give this code to us as part of your application. We cannot proceed with your licence application or renewal until the tax check is completed and received the code. We will only receive confirmation from HMRC that you've completed the tax check, we will not have access to information about your tax affairs. Once you obtain the tax check code, it is valid for 120 days.

What you need to do

If you have not registered to pay tax on earnings from your licensed trade, please go to [GOV.UK](#) to check if you need to register as soon as possible:

- If you're an employee, find information on PAYE (Pay as You Earn) at [GOV.UK - how you pay income tax](#)
- If you're self-employed, find information on registering for Self-Assessment at [GOV.UK - register for self assessment](#)
- If you operate through a company, find information on Corporation Tax at: [GOV.UK - corporation tax](#)

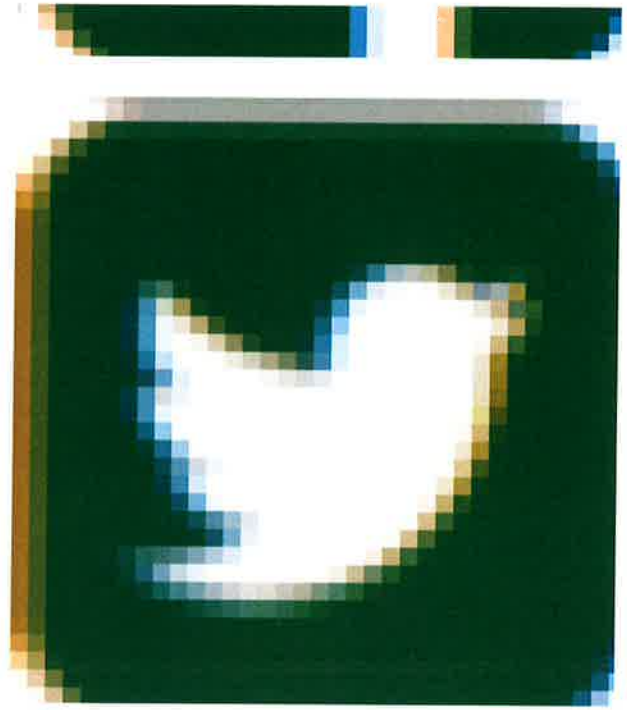
If you should have been registered to pay tax and have not been, HMRC will work with you promptly and professionally to get you back on the right track. It is your responsibility to get your tax right, but HMRC are there to help.

You can get help from HMRC if you need extra support, for example if you need information in a different format or need help filling in forms. Visit [GOV.UK](#) and search 'Get help from HMRC if you need extra support'.

For further guidance on the tax check, please visit: [GOV.UK- changes for taxi private hire or scrap metal licence applications from April 2022](#)

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Scrap Metal Licence

Tax Checks for Scrap Metal Site Licences and Scrap Metal Collectors' Licences

New rules on tax checks

From 4 April 2022, the rules are changing for applications for scrap metal site licences and scrap metal collectors' licences.

What's changing

From 4 April 2022, there will be a small addition to the checks we already have in place. Individuals, companies and any type of partnership will need to complete a tax check with HM Revenue and Customs (HMRC) if they are:

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

The changes will only apply in England and Wales.

How the changes may affect you

What you need to do will depend on whether you're applying for a licence for the first time or whether you're making a subsequent application, such as renewing a licence.

Obtaining a new licence

If you are applying for a licence for the first time, you will not need to complete the tax check. However, we will ask you to read HMRC guidance on what you need to do to be properly registered for tax in the future and you will need to confirm you have done this.

Renewing a licence

From 4 April 2022, if you renew or apply for a subsequent licence under a different licensing body, you will need to do a tax check. You will be able to do this online and you will need to do it yourself i.e. an agent/accountant cannot do it on your behalf.

About the tax check

You will be able to complete this tax check on GOV.UK, through your Government Gateway account. 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. 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. There will 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.

When you've completed the tax check, you'll get a code. You must give this code to us as part of your application. We cannot proceed with your licence application or renewal until the tax check is completed and we have received the code. We will only receive confirmation from HMRC that you've completed the tax check, we will not have access to information about your tax affairs. Once you obtain the tax check code, it is valid for 120 days.

What you need to do

If you have not registered to pay tax on earnings from your licensed trade, please go to [GOV.UK](https://www.gov.uk) to check if you need to register as soon as possible:

- If you're an employee, find information on PAYE (Pay as You Earn) at [GOV.UK - how you pay income tax](https://www.gov.uk/how-you-pay-income-tax)
- If you're self-employed, find information on registering for Self-Assessment at [GOV.UK - register for self assessment](https://www.gov.uk/register-for-self-assessment)
- If you operate through a company, find information on Corporation Tax at: [GOV.UK - corporation tax](https://www.gov.uk/corporation-tax)

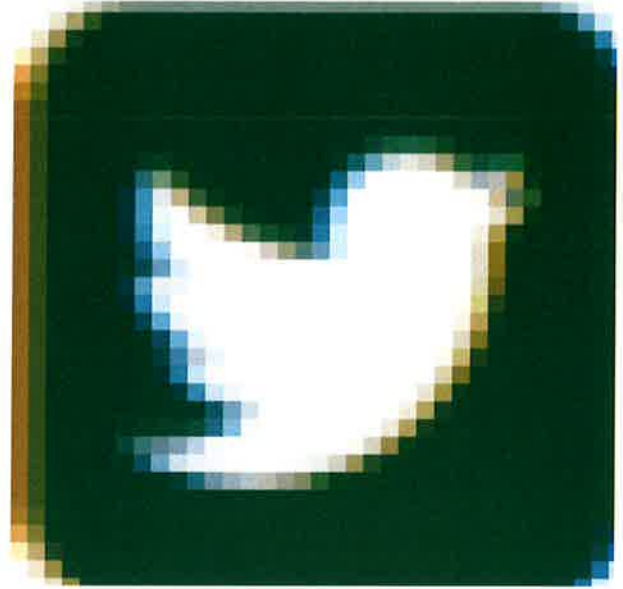
If you should have been registered to pay tax and have not been, HMRC will work with you promptly and professionally to get you back on the right track. It is your responsibility to get your tax right, but HMRC are there to help.

You can get help from HMRC if you need extra support, for example if you need information in a different format or need help filling in forms. Visit [GOV.UK](https://www.gov.uk) and search 'Get help from HMRC if you need extra support'.

For further guidance on the tax check, please visit: [GOV.UK- changes for taxi private hire or scrap metal licence applications from April 2022](https://www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022)

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