

IMPORTANT INFORMATION – HMRC TAX CHECK

Licence Renewal Applications – Tax Checks New Licensing Requirements as from 4th April 2022

From the 4th April 2022 the Scrap Metal Licensing Team will not be able to renew your Scrap Metal Site or Collector's Licence without your 9-character Tax reference code, issued after completing a Tax Check with HMRC.

You can find out how to prepare for this new licensing requirement at the following GOV.UK webpage:

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

Licence renewals received before 4th April 2022 will not be subject to the above new legal requirement and the Tax Check will be applicable at your next renewal.

The Tax Check reference number must be supplied on your application to renew. The Tax Check will ask questions about how you pay any tax that may be due on income you earn from your licensed trade as a Scrap Metal Dealer.

Providing your Tax Check code to the Council will only confirm you are registered with HMRC - no other information will be shared with the Local Authority.

After you have completed the Tax Check you will be given a 9-character Tax Check code. You will need to provide this code on your application form to the Scrap Metal Licensing Team, so that we can confirm that you have carried out the check. The licence application cannot be accepted without this code.

If you are a first time Scrap Metal applicant, you will not need to provide the Tax Check Code, but you will need to sign a declaration to confirm that you are aware of your tax responsibilities.

If you already hold a Scrap Metal Licence with another Local Authority and have done so for 12 months or more, you will need to complete a Tax Check for your application to East Lindsey District Council.

What You Should Do Before April 2022

Get a Government Gateway User ID and Password - You will need a Government Gateway user ID and password to complete a Tax Check online or via phone, so you should make sure you have one before you need to make any licence application(s) on or after 4th April 2022.

Please note that your Tax Check Code is valid for 120 days, so bear this in mind when obtaining your code prior to renewal.

If you do not have a user ID, you can create one by registering for HMRC online services at:

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

How to complete a Tax Check

When your Licence is due to expire, visit the GOV.UK webpage to complete a Tax Check online using the following link:

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

You'll also need to provide the following information:

- When you first got 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.

You must carry out the Tax Check yourself. You cannot ask a tax agent or adviser to do this on your behalf.

Further information including how to complete the Tax Check can be found by visiting:

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

For further help and support please contact HMRC.

Scrap Metal Licensing Team – East Lindsey District Council