

Taxi and Private Hire Car Booking Office Licences Guidance

Orkney Islands Council

Civic Government (Scotland) Act 1982

Form TBO4

These notes are for guidance only and are not an authoritative statement of the procedures and provisions relating to applications for licences and licences issued under the Civic Government (Scotland) Act 1982 (the 1982 Act). Any person who requires further information should consult the Head of Legal and Governance, as undernoted, or a solicitor.

1. Introduction.	
1.1.	The Civic Government (Scotland) Act 1982 (Licensing of Booking Offices) Order 2009 (the 2009 Order) provides that a licence is required for the use of premises for the carrying on of a business which consists to any extent of the taking of bookings, by any means of communication, from members of the public for the hire of a relevant vehicle.
1.2.	“Relevant vehicle” is defined as a vehicle in respect of which a taxi licence or a private hire car licence has been granted in terms of section 10 of the Civic Government (Scotland) Act 1982 and that licence is in effect.
1.3.	No licence is required where the number of relevant vehicles in respect of which bookings are taken is less than 4 (four).
1.4.	The Immigration Act 2016 (Consequential Amendments) (Licensing of Booking Offices: Scotland) Regulations 2017 amend the 2009 Order to provide that booking office licences cannot be held by a person who does not have permission to work in the UK.
2. Conditions.	
2.1.	The 2009 Order imposes mandatory conditions for booking office licence.
2.2.	The Council has also adopted local conditions for booking office licences.
2.3.	The Council may attach reasonable conditions to booking office licences, with each application being dealt with on its own merits. The licence holder will be required to comply with the standard conditions which will form part of the licence when granted. These will usually accompany this document, but can be obtained from the Head of Legal and Governance, as undernoted, or from https://www.orkney.gov.uk/Service-Directory/T/Taxi-and-Private-Hire-Booking-Offices.htm .

3. Determination of and Duration of Licences.	
3.1.	A licence will normally be issued after the elapse of 42 days from receipt of a valid application. In certain circumstances, for example where objections have been received, applications can take considerably longer to be determined. A licence shall remain in force, unless previously suspended or revoked, for a period of either one year from the date when it comes into force or three years, dependent upon the application submitted. The Council can also determine a shorter period in any case, dependent upon the circumstances. The licence is not transferable.
4. Licence to be Retained.	
4.1.	The licence must not be altered, erased or defaced in any way, must be kept clean and legible and must not be lent to or used by any other person. Should the licence be lost or become defaced or illegible the licence holder shall obtain a replacement from the Council on payment of the appropriate fee. The licence holder shall produce their licence within 5 days of being requested to do so by an officer of Police Scotland, the Scottish Fire and Rescue Service or the Council.
5. Return of Licence.	
5.1.	A licence holder shall deliver their licence to the Council: <ul style="list-style-type: none"> • Upon ceasing to operate a booking office. • Within 7 days of receiving notice of the coming into effect of a decision of the Council to suspend, revoke or vary the terms of the licence, or the decision of a Court to revoke it. • Within 7 days of the licence expiring, where the licence holder was subject to time-limited permission to live and work in the UK. • Within 7 days of the licence ceasing to have effect, where the licence holder has become disqualified from carrying out the activity by reason of their immigration status.
6. Notification of Convictions or Material Change of Circumstances.	
6.1.	The licence holder shall notify the Council of any conviction or material change within 14 days of the event. "Material change" means any change of circumstances affecting the licence holder (for example, change of their name or address) or the activity to which the licence relates, including any particulars referred to in the application for grant or latest application for renewal of the licence. If in doubt, notify the Council of any changes.
7. Making an Application – Preliminary Requirements.	
7.1.	Any person, including anyone named on the booking office licence application form in any capacity, must be a fit and proper person to hold a licence.

7.2: Evidence of Right to Work in the UK.	
7.2.1.	<p>Any person, including anyone named on the booking office licence application form in any capacity, must provide evidence of their right to work in the UK for the following:</p> <ul style="list-style-type: none"> • A booking office licence for the first time. • On being named for the first time on a booking office licence application form, including for renewal of licence. • On being named on a booking office licence application form, whether for grant or renewal, where they have immigration restrictions on their right to work.
7.2.2.	Applicants as specified above must submit one of a number of prescribed documents which show that they have the right to work in the UK.
7.2.3.	The prescribed documents are listed in Annex A at the end of this document.
7.2.4.	The original documents must be provided by applicants and must be checked in their presence, copied and returned to them. Accordingly, applications as specified above can only be accepted at a personal interview prearranged by the applicant with Licensing staff.
7.2.5.	Where the applicant has no restrictions on their ability to live and work in the UK, the Council will keep a copy of the appropriate prescribed documents for future reference. In those cases, no more immigration checks will be required when the applicant submits further applications to renew their licence.
7.2.6.	Where an applicant has time-limited permission to live and work in the UK, they must not be issued with a licence that is for a duration which exceeds their immigration permission. For as long as they have limited permission to work in the UK, they must be subject to an immigration status check each time they apply to renew their licence.
7.3: Criminal Record Checks Outwith UK.	
7.3.1.	Any person, including anyone named on the booking office licence application form in any capacity, applying for a booking office licence for the first time who was born outwith the UK must provide a Criminal Record Check from their country of origin. They must also provide a Criminal Record Check from any other country in which they have been resident for 6 months or more.
7.3.2.	Any person, including anyone named on the booking office licence application form in any capacity, applying for a booking office licence for the first time, who was born in the UK but has lived in any other countries for 6 months or more must provide a Criminal Record Check from those countries.
7.3.3.	In all cases, the Criminal Record Checks provided must have been obtained within the 6 months prior to submitting the application and must be verified by the relevant UK based Embassy or High Commission where the checks were obtained from authorities outwith the UK.

7.4: HMRC Tax Compliance	
7.4.1.	<p>This section 7.4.1 to 7.4.1.3 applies to applicants for a booking office licence who are:</p> <ul style="list-style-type: none"> • applying for the first time; or • have previously held a booking office licence which has not been valid for a year or more.
7.4.1.1.	<p>You must give the Council confirmation that you are aware of HMRC guidance about your tax obligations, published at https://www.gov.uk/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence. Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of the HMRC guidance.</p>
7.4.1.2.	<p>We are required to make you aware that HMRC has powers to obtain information from us. Schedule 23 to the Finance Act 2011 (Data Gathering Powers) and Schedule 36 to the Finance Act 2008 (Information and Inspection Powers), grant HMRC powers to obtain relevant information from third parties. This includes licensing bodies being required to provide information about licence applicants. Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of this information.</p>
7.4.1.3.	<p>We are also required to provide you with the following GOV.UK website addresses for HMRC guidance about tax registration obligations:</p> <p>https://www.gov.uk/register-for-self-assessment</p> <p>https://www.gov.uk/corporation-tax</p> <p>https://www.gov.uk/income-tax/how-you-pay-income-tax</p> <p>Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of this information.</p>
7.4.2.	<p>This section 7.4.2 to 7.4.2.6 applies to applicants for a booking office licence who:</p> <ul style="list-style-type: none"> • want to renew a current booking office licence; • previously held a booking office licence, that ceased to be valid less than a year ago; or • hold a booking office licence with another licensing authority.
7.4.2.1.	<p>You must complete a tax check at https://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence.</p>
7.4.2.2.	<p>A tax check confirms that you are registered for tax, if necessary. HMRC advise that the tax check should only take a few minutes and 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.</p>
7.4.2.3.	<p>HMRC advise that you must carry out the tax check yourself. You cannot ask a tax agent or adviser to do this on your behalf. The Council will only receive confirmation from HMRC that you have completed the tax check – we will not have access to information about your tax affairs. Therefore, unfortunately, Council staff cannot help you to carry out the tax check.</p>

7.4.2.4.	<p>After you complete the tax check, you will be given a 9-character code. This is your tax check code and will expire after 120 days. You must provide it to the Council on your application form – we will not be able to process your application without it. If you do not provide a tax check code, we will ask you to provide one. If you do not, your licence will expire on whichever of the following dates is the latest:</p> <ul style="list-style-type: none"> • 28 days after we asked you to provide a tax check code; or • the date your licence expires (stated on your licence).
7.4.2.5.	<p>To carry out a tax check, you need:</p> <ul style="list-style-type: none"> • a Government Gateway user ID and password, • 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 licensed activity.
7.4.2.6.	<p>If you are unable to carry out a tax check online, HMRC advise that there is 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. You should contact:</p>
	<ul style="list-style-type: none"> • If you are an individual applicant: https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees The webpage contains a lot of information, including a phone number to contact HMRC about your tax check code on 0300 200 3300. They are available from Monday to Friday between 8 am and 6 pm and are closed on weekends and bank holidays. They advise that phone lines are less busy before 10 am. You must have your National Insurance number with you when you phone.
	<ul style="list-style-type: none"> • If you are a business (company or partnership) applicant: https://www.gov.uk/government/organisations/hm-revenue-customs/contact/corporation-tax-enquiries The webpage contains a lot of information, including a phone number to contact HMRC about your tax check code on 0300 200 3410. They are available from Monday to Friday between 8 am and 6 pm and are closed on weekends and bank holidays. They advise that phone lines are less busy between 8.30 am and 11 am. You must have your 10-digit Unique Tax Reference (UTR) that will be on all letters to you from HMRC when you phone.
7.4.3.	<p>Further information for all applicants is published in the HMRC Tax Check Factsheet provided at the end of this document.</p>

8. Making an Application – the Application Form, Other Documents and Fees.	
8.1.	<p>Application forms are available online at https://www.orkney.gov.uk/Service-Directory/T/Taxi-and-Private-Hire-Booking-Offices.htm or from:</p> <ul style="list-style-type: none"> • Head of Legal and Governance at Strategy, Performance and Business Solutions, Council Offices, School Place, Kirkwall, KW15 1NY. • Email: licensing@orkney.gov.uk . • Telephone 01856873535, extensions 2229 or 2232 (voicemail available).
8.2.	<p>Application fees are published as a Related Download at https://www.orkney.gov.uk/Service-Directory/L/Licences_2.htm.</p> <p>Payment of the application fee can be made by card by phoning 01856 873535 and asking to make a card payment for an application for a booking office licence. The Customer Services advisor will need a code to accept the payment and you must quote the following code: R39 021 000 741 00.</p>
8.3.	<p>Applications must be lodged with the Head of Legal and Governance at the address above no later than 6 weeks before the first day of the commencement of the activity.</p>
8.4.	<p>Paper-based application forms must be completed legibly in block capital letters in black ink or typed. Question 1 or 2 and all other questions must be answered.</p>
8.5.	<p>Application forms must be accompanied by:</p> <ul style="list-style-type: none"> • A plan of the premises, no larger than A3, drawn to scale, showing details of their layout. • A copy of the applicant's public liability insurance policy for the premises for a minimum of £5 million. • A copy of the applicant policy for dealing with complaints.
8.6.	<p>A Site Notice (TBO2) must be displayed at the premises for a continuous period of 21 days from the date of submission of the application. A Site Notice should not be displayed until the applicant has received confirmation from the Council that the application is satisfactory and can be processed. The Council will agree a date with the applicant for display of a Site Notice.</p>
8.7.	<p>A Site Notice and a Compliance Notice (TBO3) may be obtained online at https://www.orkney.gov.uk/Service-Directory/T/Taxi-and-Private-Hire-Booking-Offices.htm or from the address above and must be returned to that address after 21 days to certify that the display requirement has been complied with. If the Site Notice is not displayed or the Compliance Notice is not returned, the Council shall advertise notice of the application in the local press to allow representations and objections to be made. If this is required, any decision on the application shall be delayed and the cost of the advertisement must be paid by the applicant.</p>
8.8.	<p>The Compliance Notice (TBO3) should be returned to the Head of Legal and Governance at the address above at least 21 days after the date from which the Site Notice is first displayed in accordance with paragraph 8.6 above, but no later than 25 days from that date.</p>

Previous Convictions.	
8.9.	<p>Any person, including any business entity or any individual named on the booking office licence application form in any capacity, must declare convictions (this means any driving licence endorsements, road traffic or other fixed penalties or any other offence), subject to the Rehabilitation of Offenders Act 1974, as amended by the Rehabilitation of Offenders Act 1974 (Exclusions and Exceptions) (Scotland) Order 2013 and the Rehabilitation of Offenders Act 1974 (Exclusions and Exceptions) (Scotland) Amendment Order 2015. This legislation is available at www.legislation.gov.uk. If any person is in any doubt as to whether they require to declare convictions, they must obtain independent legal advice. If any person, including any business entity or any individual named on the booking office licence application form in any capacity, wishes to declare that they have no convictions, the name of the business entity, as well as all individuals, must be printed at the question on the application form, followed by the answer "None". All names must be accounted for. The question cannot be left blank in relation to any business entity or individual named on the application form. If any business entity or individual named on the application form does not declare something which should have been declared, they may be prosecuted for failure to declare and this will affect the processing time and procedure for the application.</p>
<p>9. Making an Application: How to Submit a Valid Application – Applicants referred to at Section 7.2 above.</p>	
9.1.	<p>Applicants referred to at section 7.2 above must prearrange an appointment in advance to ensure that Licensing staff will be available when they would like to attend. Applicants should expect the interview to last approximately 20 to 30 minutes in duration.</p>
9.2.	<p>These applicants must bring the following documentation with them to their interview:</p> <ul style="list-style-type: none"> • Completed application form (refer to section 8.1 above). • Evidence of Right to Work in the UK (refer to section 7.2 above and Annex A at the end of this document). • Criminal Record Checks where necessary (refer to section 7.3 above). • A plan of the premises, no larger than A3, drawn to scale, showing details of their layout. • A copy of the applicant's public liability insurance policy for the premises for a minimum of £5 million. • A copy of the applicant's policy for dealing with complaints. • Application fee (refer to section 8.2 above). <p>Incomplete applications cannot be accepted for processing.</p>

10. Making an Application: How to Submit a Valid Application – Other Applicants.	
10.1.	Other applicants who would like Council staff to check their applications must prearrange an appointment in advance to ensure that Licensing staff will be available when they would like to attend. Alternatively, these applicants may submit their applications to the address referred to at section 8.1 above.
10.2.	<p>These applicants must submit the following documentation:</p> <ul style="list-style-type: none"> • Completed application form (refer to section 8.1 above). • Criminal Record Checks where necessary (refer to section 7.3 above). • A plan of the premises, no larger than A3, drawn to scale, showing details of their layout. • A copy of the applicant’s public liability insurance policy for the premises for a minimum of £5 million. • A copy of the applicant’s policy for dealing with complaints. • Application fee (refer to section 8.2 above). <p>Incomplete applications cannot be accepted for processing.</p>
11. Processing the Application.	
11.1.	Only complete applications, including all necessary documentation and fees, can be accepted for processing. Incomplete applications shall be returned to the applicant.
11.2.	Applications will be referred to Police Scotland, the Scottish Fire and Rescue Service and any relevant department of the Council for comment.
11.3.	Applications described at section 7.2 above may also be referred to the Home Office, if the Council requires to check the applicant’s immigration status and / or right to work in the UK.
11.4.	Applications must be considered within 3 months of being lodged and the Council must reach a decision on them within 9 months.
11.5.	If an application is granted, the licence will be issued.
11.6.	If, during the processing of an application, the Council receives any objection or representation, we will send a copy to the applicant. The application and the objection or representation will then be referred to a meeting of the Licensing Committee. The applicant will be invited to attend the meeting and given the opportunity to address the Committee.
11.7.	If the application is refused, or granted conditionally, the applicant is entitled to ask the Council within 21 days to give reasons for such refusal, or the imposition of such conditions, and thereafter is entitled to appeal to the Sheriff against the decision on various grounds. Applicants should seek the advice of a solicitor if matters should get to that stage.

12. Prior Refusal.	
12.1.	If applicants have applied for and been refused a booking office licence, unless their circumstances have altered, their applications will be unlikely to be granted.
12.2.	If refused, applicants cannot apply for the same kind of licence in respect of the same activity or for the same premises within one year of that refusal, unless there has been a material change in circumstances.
13. Offences.	
13.1.	<p>The following are criminal offences liable, on summary conviction, to a fine:</p> <ul style="list-style-type: none"> • Carrying on an activity for which a licence under the Civic Government (Scotland) Act 1982 is required without such a licence. • Failing to comply with a condition of a licence. • Making a false statement when filling in the application form. • Failing to notify the Council of a material change in the circumstances of a licensee. • Failing to surrender the licence (1) after it has been suspended, revoked or varied or (2) when the licensee has given up the activity to which it relates. • Failing to surrender a licence which was issued to a person subject to time-limited permission to live and work in the UK and which has expired. • Failing to surrender a licence which has ceased to have effect because the person to whom it was granted has become disqualified from carrying out the activity by reason of their immigration status. <p>The above list is not exhaustive and reference should be made to the Civic Government (Scotland) Act 1982 for all offences under the Act.</p>
14. Data Protection	
14.1.	The information provided on application forms will be used by the Council to enable decisions to be made on applications. The Council is required to collect the information in terms of legislation. Applicants' information will be shared with a number of agencies which the Council is obliged to consult before making decisions on applications.
14.2.	The Council is obliged to make available some information submitted on application forms. The Council publishes electronic public registers in the Related Downloads section of the following Council webpage: https://www.orkney.gov.uk/Service-Directory/C/Civic-Government-Licences--Approved-Licence-Lists.htm .
14.3.	The Council has published a guide to your rights under Data Protection legislation and how you can exercise these. This information is available on the Council's website at https://www.orkney.gov.uk/Council/D/Data-Protection-Policy.htm or can be requested by contacting the Council directly.
14.4.	Information about how the Council will process your personal information is available on the Council's website at https://www.orkney.gov.uk/Online-Services/privacy.htm .

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Annex A

Home Office – lists of acceptable documents for right to a licence checks.

The lists of documents are based on those prescribed to show evidence of a right to work.

<p>List A: No restrictions on right to work in the UK. The necessary check will be undertaken once and the Council will keep a copy of the relevant documentation. There will be no need to repeat the check when the person subsequently applies to renew their licence.</p>	
1.	A passport (current or expired) showing the holder, or a person named in the passport as the child of the holder, is a British citizen or a citizen of the UK and Colonies having the right of abode in the UK.
2.	A passport or passport card (current or expired) showing that the holder is a national of the Republic of Ireland.
3.	A current document issued by the Home Office to a family member of an EEA (European Economic Area) or Swiss citizen, and which indicates that the holder is permitted to stay in the United Kingdom indefinitely.
4.	A document issued by the Bailiwick of Jersey, the Bailiwick of Guernsey or the Isle of Man, which has been verified as valid by the Home Office Employer Checking Service, showing that the holder has been granted unlimited leave to enter or remain under Appendix EU to the Jersey Immigration Rules, Appendix EU to the Immigration (Bailiwick of Guernsey) Rules 2008 or Appendix EU to the Isle of Man Immigration Rules.
5.	A current Biometric Immigration Document (biometric residence permit) issued by the Home Office to the holder indicating that the person named is allowed to stay indefinitely in the UK or has no time limit on their stay in the UK.
6.	A current passport endorsed to show that the holder is exempt from immigration control, is allowed to stay indefinitely in the UK, has the right of abode in the UK, or has no time limit on their stay in the UK.
7.	A current Immigration Status Document issued by the Home Office to the holder with an endorsement indicating that the named person is allowed to stay indefinitely in the UK or has no time limit on their stay in the UK, together with an official document giving the person's permanent National Insurance number and their name issued by a government agency or a previous employer.
8.	A birth or adoption certificate issued in the UK, together with an official document giving the person's permanent National Insurance number and their name issued by a government agency or a previous employer.
9.	A birth or adoption certificate issued in the Channel Islands, the Isle of Man or Ireland, together with an official document giving the person's permanent National Insurance number and their name issued by a government agency or a previous employer.

10.	A certificate of registration or naturalisation as a British citizen, together with an official document giving the person's permanent National Insurance number and their name issued by a government agency or a previous employer.
List B: Restrictions on right to work in the UK. The licence may be issued (subject to statutory limitations) up to the expiry date of the permission to work in the UK. The applicant's immigration status will need to be checked each time they apply to renew or extend their licence.	
List B Group 1: documents where a time-limited statutory right to work / hold a licence lasts until the expiry date of leave:	
1.	A current passport endorsed to show that the holder is allowed to stay in the UK and is currently allowed to do the type of work in question.
2.	A current Biometric Immigration Document (biometric residence permit) issued by the Home Office to the holder which indicates that the named person can currently stay in the UK and is allowed to do the work in question.
3.	A current document issued by the Home Office to a family member of an EEA or Swiss citizen, and which indicates that the holder is permitted to stay in the United Kingdom for a time-limited period and to do the type of work in question.
4.	A document issued by the Bailiwick of Jersey, the Bailiwick of Guernsey or the Isle of Man, which has been verified as valid by the Status, Verification, Enquiries & Checking (SVEC) service, showing that the holder has been granted limited leave to enter or remain under Appendix EU to the Jersey Immigration Rules, Appendix EU to the Immigration (Bailiwick of Guernsey) Rules 2008 or Appendix EU to the Isle of Man Immigration Rules.
5.	A frontier worker permit issued under regulation 8 of the Citizens' Rights (Frontier Workers) (EU Exit) Regulations 2020.
6.	A current immigration status document containing a photograph issued by the Home Office to the holder with a valid endorsement indicating that the named person may stay in the UK and is allowed to do the type of work in question, together with an official document giving the person's permanent National Insurance number and their name issued by a government agency or a previous employer.
List B Group 2: documents where a time-limited statutory right to work / hold a licence lasts for six months:	
1.	A document issued by the Home Office showing that the holder has made an application for leave to enter or remain under Appendix EU to the immigration rules (known as the EU Settlement Scheme) on or before 30 June 2021 together with a Positive Verification Notice from the Status, Verification, Enquiries & Checking (SVEC) service.

2.	A document issued by the Bailiwick of Jersey, the Bailiwick of Guernsey or the Isle of Man showing that the holder has made an application for leave to enter or remain under Appendix EU to the Jersey Immigration Rules or Appendix EU to the Immigration (Bailiwick of Guernsey) Rules 2008 together with a Positive Verification Notice from the SVEC service.
3.	An application registration card issued by the Home Office stating that the holder is permitted to take the employment in question, together with a Positive Verification Notice from the SVEC service.
4.	A Positive Verification Notice issued by the SVEC service to the employer or prospective employer, which indicates that the named person may stay in the UK and is permitted to do the work in question.
5.	A Certificate of Application (digital or non-digital) issued by the Home Office showing that the holder has made an application for leave to enter or remain under Appendix EU to the immigration rules (known as the EU Settlement Scheme), on or after 1 July 2021, together with a Positive Verification Notice from the SVEC service.

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HM Revenue
& Customs

Tax Check Factsheet

What's changing

From 4 April 2022 in England and Wales and from 2 October 2023 in Scotland and Northern Ireland you'll need to complete new tax checks with HM Revenue and Customs (HMRC) when applying to renew the following licences:

- Taxi and private hire drivers
- Private hire operators (England and Wales only)
- Booking offices (Scotland only)
- Scrap metal dealer sites
- Mobile or itinerant scrap metal collectors

How 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.

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

Renewing a licence: If you renew or apply for a subsequent licence under a different licensing body, you'll have to do a tax check. You can complete the tax check on GOV.UK, through your Government Gateway account. If you do not already have a Government Gateway account, you should create one in advance of renewing your licence.

About the tax check

The tax check should only take a few minutes and 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'll 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 your licensing body. The licensing body cannot proceed with your licence application or renewal until the tax check is completed and they've received the code.

Your licensing body will only receive confirmation from HMRC that you've completed the tax check, they will not have access to information about your tax affairs.

What you need to do

If you haven't 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 Pay As You Earn (PAYE) by going to GOV.UK and searching 'How you pay income tax'
- if you're self-employed, find information on registering for Self Assessment by going to GOV.UK and searching 'Register for Self Assessment'
- if you operate through a company, find information on Corporation Tax by going to GOV.UK and searching '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's your responsibility to get your tax right, but HMRC is here 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 go to GOV.UK and search 'Complete a tax check for a taxi, private hire or scrap metal licence'.