

Taxi and Private Hire Car Drivers' Licences Guidance

Orkney Islands Council

Civic Government (Scotland) Act 1982

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. Geographical Scope of Taxi and PHC Licensing	
1.1.	Taxis and private hire cars (PHCs) operating within the Mainland and linked South Isles of Orkney require to be licensed by Orkney Islands Council (the Council).
2. Vehicle Licence and Driver's Licence	
2.1.	The vehicle and the driver each require to be separately licensed.
2.2.	Anyone driving a taxi or PHC must obtain the appropriate driver's licence.
2.3.	A taxi driver is authorised to drive both taxis and PHCs. However, a PHC driver is only authorised to drive PHCs and cannot drive taxis.
2.4.	Separate information, guidance notes, application form, etc. are available for vehicles from https://www.orkney.gov.uk/Service-Directory/T/Taxis-and-Minicabs.htm .
3. Conditions	
3.1.	The Council may attach reasonable conditions to taxi and PHC driver's 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-Car-Drivers.htm .
3.2.	Applicants should note that conditions attached to drivers' licences issued by the Council require drivers to comply with the Taxi Drivers' Licences (Carrying of Guide Dogs and Hearing Dogs) (Scotland) Regulations 2002 and Private Hire Car Drivers' Licences (Carrying of Guide Dogs and Hearing Dogs) (Scotland) Regulations 2004. These require taxi and PHC drivers to carry guide, hearing or other assistance dogs accompanying disabled people in their vehicles at no extra charge. The dog must be allowed to remain with the passenger.

3.3.	Drivers who have a medical condition which would be aggravated by carrying dogs in their vehicle, can apply for exemption from this requirement, on medical grounds. Application for an exemption should be made to the Council – please obtain the relevant application form from our website or contact us (refer to section 9.1 below).
3.4.	When considering your application for an exemption, the Council will require details of your medical condition and may require you to undergo a medical examination at your own expense and/or permission to contact your GP or other medical authorities. If your application for exemption is successful you will be issued with a notice of exemption which will specify the vehicle or types of vehicle to which the exemption applies. You must display the notice of exemption by fixing it in a prominent position on the dashboard facing upwards or on the windscreen of the vehicle facing outwards. The exemption notice must only be displayed when the person named on the notice is driving the vehicle.
3.5.	In the event that the Council turns down your application for an exemption, you can obtain reasons for the refusal and appeal to a sheriff against the decision.

4. Determination of and Duration of Licences

4.1.	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.
------	---

5. Licence to be Retained

5.1.	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.
------	--

6. Return of Licence	
6.1.	<p>A driver shall deliver their licence and ID badge to the Council:</p> <ul style="list-style-type: none"> • Upon ceasing to act or trade as a driver. • 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 driver 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 driver has become disqualified from carrying out the activity by reason of their immigration status.
7. Notification of Convictions or Material Change of Circumstances	
7.1.	<p>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.</p>
8. Making an Application – Preliminary Requirements	
8.1.	<p>Any person who wishes to obtain a licence to drive either a taxi or a PHC must:</p>
8.1.1.	<p>Have held a full UK or equivalent European Union driving licence throughout the period of 12 months immediately prior to the date of the application.</p>
8.1.2.	<p>Be a fit and proper person to hold a licence.</p>
8.1.3.	<p>Be 18 years of age or more.</p>
8.1.4.	<p>If suffering from any physical or mental condition likely to affect their fitness as a driver or which might do so in the future provide, at their expense, satisfactory evidence from appropriate medical authorities as to their physical and mental fitness to carry out the duties of a taxi or PHC driver.</p>
8.2.	<p>Drivers must be clean and tidy in their person and conduct themselves in a proper and civil manner. Drivers must be of an overall appearance which is unlikely to cause offence to any section of the community, taking into account the provisions of the Equality Act 2010.</p>
8.3. Driving Licences	
8.3.1.	<p>All applicants must submit their current UK or equivalent European Union driving licence. This will usually be a pink photocard issued by DVLA or a European Union country. Older DVLA licences or some European Union driving licences may be on paper only.</p>

8.3.2.	All applicants holding UK driving licences must submit a printout of their current electronic driving licence summary held by DVLA or a Share Code to permit Licensing staff to check the information. You can do this by using the 'View or Share your Driving Licence Information' service at: https://www.gov.uk/view-driving-licence .
8.3.3.	This service allows you to share your driving licence information by creating a one page summary of your record which states all of the following: <ul style="list-style-type: none"> • Your details. • Vehicles you can drive. • Penalties and disqualifications.
8.3.4.	The DVLA has produced a guide on how to share your information, this can be viewed at: https://www.gov.uk/government/publications/how-to-share-your-driving-licence-information .
8.3.5.	At stage 5 of the guide you should use the 'View, print or save your licence information' link to create and print the single page summary of your record. You do not have to provide the 8-digit 'Check Code' that is also created at stage 5 of the guide, unless you do not have a printer to print your summary.
8.3.6.	The single page printout of your current electronic driving licence summary must be produced no more than 5 days prior to the date your application is lodged with the Licensing service.
8.4. Photographs	
8.4.1.	All applicants must submit 3 identical passport photographs to be used for the following: <ul style="list-style-type: none"> • An identity badge to be worn by licence holders. • ID records to be held by the Council and Police Scotland.
8.5. Evidence of Right to Work in the UK	
8.5.1.	<ul style="list-style-type: none"> • Every person who applies for a taxi or PHC driver's licence for the first time and • Every applicant, whether for grant or renewal of a licence, who has immigration restrictions on their right to work must provide evidence of their right to work in the UK.
8.5.2.	Applicants as specified above must submit one of a number of prescribed documents which show that they have permission to be in the UK and undertake work as a taxi or PHC driver.
8.5.3.	The prescribed documents are listed in Annex A at the end of this document.
8.5.4.	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.

8.5.5.	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.
8.5.6.	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.
8.6. Criminal Record Checks Outwith UK	
8.6.1.	Any person applying for a taxi or PHC driver's 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.
8.6.2.	Any person applying for a taxi or PHC driver's 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.
8.6.3.	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.
8.7. Medical Information	
8.7.1.	If an applicant declares on their application form that they suffer from any physical or mental condition likely to affect their fitness as a driver or which might do so in the future, they must provide at their expense, satisfactory evidence from appropriate medical authorities as to their physical and mental fitness to carry out the duties of a taxi or PHC driver.
8.8. HMRC Tax Compliance	
8.8.1.	This section 8.8.1 to 8.8.1.3 applies to applicants for a taxi or PHC driver's licence who are: <ul style="list-style-type: none"> • applying for the first time; or • have previously held a taxi or PHC driver's licence which has not been valid for a year or more.
8.8.1.1.	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.

8.8.1.2.	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.
8.8.1.3.	We are also required to provide you with the following GOV.UK website addresses for HMRC guidance about tax registration obligations: https://www.gov.uk/register-for-self-assessment https://www.gov.uk/corporation-tax https://www.gov.uk/income-tax/how-you-pay-income-tax Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of this information.
8.8.2.	This section 8.8.2 to 8.8.2.5 applies to applicants for a taxi or PHC driver's licence who: <ul style="list-style-type: none"> • want to renew a current taxi or PHC driver's licence; • previously held a taxi or PHC driver's licence, that ceased to be valid less than a year ago; or • hold a taxi or PHC driver's licence with another licensing authority.
8.8.2.1.	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 .
8.8.2.2.	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.
8.8.2.3.	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.
8.8.2.4.	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: <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).
8.8.2.5.	To carry out a tax check, you need: <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.

8.8.2.6.	<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> <p>https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees.</p> <p>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.</p>
8.8.3.	<p>Further information for all applicants is published in the HMRC Tax Check Factsheet provided at the end of this document.</p>

9. Making an Application – the Application Form and Fees

9.1.	<p>Application forms are available online at https://www.orkney.gov.uk/Service-Directory/T/Taxi-and-Private-Hire-Car-Drivers.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).
9.2.	<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 taxi or PHC driver’s 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>
9.3.	<p>Paper-based application forms must be completed legibly in block capital letters in black ink or typed. All questions must be answered.</p>

Previous Convictions

9.4.	<p>All applicants 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 current applicable Rehabilitation of Offenders Act 1974 (Exclusions and Exceptions) (Scotland) Amendment Orders. This legislation is available at www.legislation.gov.uk. If you are in any doubt as to whether you require to declare convictions, you must obtain independent legal advice. If you wish to declare that you have no convictions, you must write “None” at the question on the form. You cannot leave the question blank. If you do not declare something which should have been declared, you may be prosecuted for failure to declare and this will affect the processing time and procedure for your application.</p>
------	--

10. Making an Application – How to Submit a Valid Application – Applicants referred to at Section 8.5 above	
10.1.	Applicants referred to at section 8.5 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.
10.2.	<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 9.1 above). • Evidence of driving licence (refer to section 8.3 above). • Evidence of Right to Work in the UK (refer to section 8.5 above and Annex A at the end of this document). • 3 identical passport photographs (refer to section 8.4 above). • Criminal Record Checks where necessary (refer to section 8.6 above). • Medical information where necessary (refer to section 8.7 above). • Application fee (refer to section 9.2 above). <p>Incomplete applications cannot be accepted for processing.</p>
11. Making an Application – How to Submit a Valid Application – Other Applicants	
11.1.	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 9.1 above.
11.2.	<p>These applicants must submit the following documentation:</p> <ul style="list-style-type: none"> • Completed application form (refer to section 9.1 above). • Evidence of driving licence (refer to section 8.3 above). • 3 identical passport photographs (refer to section 8.4 above). • Criminal Record Checks where necessary (refer to section 8.6 above). • Medical information where necessary (refer to section 8.7 above). • Application fee (refer to section 9.2 above). <p>Incomplete applications cannot be accepted for processing.</p>
12. Processing the Application	
12.1.	Only complete applications, including all necessary documentation and fees, can be accepted for processing. Incomplete applications shall be returned to the applicant.
12.2.	All applications must be referred to Police Scotland for comment, who have 28 days to submit their report.
12.3.	Applications described at section 8.5 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.

12.4.	Your application must be considered within 3 months of being lodged and the Council must reach a decision on it within 9 months.
12.5.	If your application is granted, you will be issued with your licence and an identification badge. The identification badge should be worn at all times when you are operating as a vehicle driver.
12.6.	Under Council policy, where an applicant has held a driving licence for less than 2 years prior to the date of application and / or is under the age of 21 years, the application shall require to be referred to a meeting of the Council's Licensing Committee. You will be invited to attend the meeting and given the opportunity to address the Committee.
12.7.	If, during the processing of your application, the Council receives any objection or representation, we will send a copy to you. Your application and the objection or representation will then be referred to a meeting of the Licensing Committee. You will be invited to attend the meeting and given the opportunity to address the Committee.
12.8.	If your application is refused, or granted conditionally, you are entitled to ask the Council within 21 days to give reasons for such refusal, or the imposition of such conditions, and thereafter you are entitled to appeal to the Sheriff against the decision on various grounds. You should seek the advice of a solicitor if matters should get to that stage.
13. Prior Refusal	
13.1.	If you have applied for and been refused a taxi or PHC driver's licence, unless your circumstances have altered, your application is unlikely to be granted.
13.2.	If refused, you cannot apply for the same kind of licence in respect of the same activity within one year of that refusal unless there has been a material change in circumstances.
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 .

15. Offences

- 15.1. The following are criminal offences liable, on summary conviction, to a fine:
- 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.
- The above list is not exhaustive and reference should be made to the Civic Government (Scotland) Act 1982 for all offences under the Act.

1 December 2016.

Updated: 2018-05-25.

Updated: 2019-07-23 Section 9.4.

Updated: 2021-07-20 Sections 8.5 and 12.4 and Annex A.

Updated: 2021-10-21 Section 8.5.1 and Annex A.

Updated: 2023-10-02 Section 8.8 and 9.2 and HMRC Tax Check Factsheet.

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.

1 December 2016.

Updated: 2018-05-25.

Updated: 2019-07-23 Section 6.1.

Updated: 2021-07-20 Section 4 and Annex A.

Updated: 2021-10-21 Section 8.5.1 and Annex A.

Updated: 2023-10-02 Section 8.8 and 9.2 and HMRC Tax Check Factsheet.



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'.