

The rules are changing for applications for:

- taxi driver licences
- private hire driver licences
- private hire vehicle operator licences
- scrap metal site licences
- scrap metal collector licences

From April 4, 2022, licensing authorities must carry out checks on applications from individuals, companies and any type of partnership to make sure they are aware of their tax responsibilities or have completed a tax check. Preparatory guidance was published in October 2021.

### [Tax Check factsheet](#)

### [Changes for taxi, private hire or scrap metal licence applications from April 2022](#)

#### **Tax Conditionality Checks**

This week HMRC has published further guidance to help licensees and licensing bodies prepare for the new tax checks that were introduced in Schedule 33 of Finance Act 2021. The detailed guidance is in addition to and sits alongside the preparatory guidance published in October 2021, which is still available above.

This will be a new addition to the checks that licensing bodies already have in place, and it will need to be completed when people are renewing their licences to:

- drive taxis or private hire vehicles
- operate private hire vehicle businesses
- deal in scrap metal.

The changes will apply in England and Wales from April 2022.

The new guidance is now available for licensees to tell them how to do their tax check. They are asked to read this guidance and to familiarise themselves with what they will need to do for the tax check. They are also asked to ensure they are registered to pay the appropriate tax on their licensed income.

### [Applicants Guide to completing a Tax Check](#)