

TAX CONDITIONALITY – EFFECTIVE FROM 4 APRIL 2022

What's changing

The rules are changing if you're an individual, company or any type of partnership applying for a licence for a:

- taxi driver
- private hire driver
- private hire vehicle operator

If you make an application on or after 4 April 2022 you'll need to complete a tax check if you are:

- renewing a licence
- applying for the same type of licence you previously held, that ceased being valid less than a year ago
- applying for the same type of licence you already hold with another licensing authority

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

The tax check will ask questions about how you pay any tax that may be due on income you earn from your licensed trade.

After you have completed the tax check you will be given a 9-character tax check code.

You will need to give the code on your application to the licensing authority, so they can confirm you have carried out a tax check.

!!!!!! You will not be granted a licence if you do not give a tax check code to Erewash Borough 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, so you should make sure you have one before you need to make your licence application.

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

Check your HMRC records are up to date

You can check your details are up to date when you get a Government Gateway user ID, or by signing in to HMRC Online Services.

If your details need updating, you can tell us about a change to your:

- personal details
- business

Find out if you must pay tax on your earnings from your licensed trade if you're not already registered with HMRC

Check if you:

- must send a Self Assessment tax return if you're self-employed or in a partnership
- need to register for Corporation Tax if you operate a company

If you only pay tax through PAYE you do not need to check your records.

[PLEASE VISIT WWW.GOV.UK FOR FURTHER DETAILED INFORMATION WITH REGARDS TO THE NEW CHANGES](https://www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022)

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There are two stages to obtaining a check code, the first to create the Government Gateway Account and the second to request the Tax Check Code.

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

Stage two: [Complete a tax check for a taxi, private hire or scrap metal licence - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022)