



Northumberland

County Council

LICENSING AND REGULATORY COMMITTEE

DATE: 16 FEBRUARY 2022

Tax Conditionality for Taxis and Scrap Metal Licence.

Report of Philip Soderquest, Head of Housing and Public Protection

Cabinet Member: Cllr. Colin Horncastle – Portfolio Holder Community Services

Purpose of report

To update Members about new requirements from 4 April 2022 for licensing authorities to complete a tax check when renewing licences to:

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

Recommendations

Members note the contents of the report.

Link to Corporate Plan

This report is relevant to the Living and Enjoying priorities included in the NCC Corporate Plan 2018-2021.

Key issues

Applications made on or after 4 April 2022 will need to include a tax check if they 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

The Applicant must carry out the tax check themselves.

The tax check will be completed online using the relevant Government Website.

The applicant will be asked questions about how they pay any tax that may be due on income earned from the licensed trade.

After the tax check is completed a tax check code will be provided which will need to be provided to the licensing authority, so they can confirm the tax check has been completed.

Applicants who have never held a licence of the same type before or where the licence ceased to be valid a year or more before making this application will not be required to do a tax check but will need to confirm they are aware of their tax responsibilities.

Licensing Authorities should not grant licences unless the above has been completed.

Implications

Policy	None
Finance and value for money	None
Legal	
Procurement	None
Human Resources	None
Property	None
Equalities (Impact Assessment attached) Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	
Risk Assessment	None
Crime & Disorder	None
Customer Consideration	Current licence holders have been informed of changes.
Carbon reduction	Not applicable
Health and Wellbeing	Not applicable
Wards	All

Background papers:

Report sign off.

Authors must ensure that officers and members have agreed the content of the report:

	Full Name of Officer
Monitoring Officer/Legal	
Executive Director of Finance & S151 Officer	
Relevant Executive Director	
Chief Executive	Daljit Lally
Portfolio Holder(s)	Colin Horncastle

Author and Contact Details

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