



Finance Act 2021

2021 CHAPTER 26

PART 4

MISCELLANEOUS AND FINAL

Conditionality

125 Licensing authorities: requirements to give or obtain tax information

- (1) Schedule 33 contains provision requiring licensing authorities, before considering an application for an authorisation to which that Schedule applies—
 - (a) in the case of a first-time application, to give the applicant information relating to tax compliance, and
 - (b) in the case of any other application, to obtain from HMRC confirmation that the applicant has given HMRC information relating to tax compliance.
- (2) Schedule 33 has effect in relation to applications made on or after 4 April 2022.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Conditionality.