
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021. Cross Heading:
Renewed application: licensing authority required to obtain confirmation of tax check. (See end of Document for details)

SCHEDULES

SCHEDULE 33

LICENSING AUTHORITIES: REQUIREMENTS TO GIVE OR OBTAIN TAX INFORMATION

Renewed application: licensing authority required to obtain confirmation of tax check

- 3 (1) Sub-paragraph (2) applies where—
- (a) an individual or company applies to a licensing authority for an authorisation, and
 - (b) the application is not a first-time application.
- (2) The licensing authority may not consider the application unless it has—
- (a) requested confirmation from HMRC that the applicant has, within the required period, completed a tax check in relation to the authorised activity in question, and
 - (b) obtained that confirmation from HMRC.
- (3) Sub-paragraph (2) is subject to paragraph 6 (no requirement to confirm completion of tax check where HMRC in default).
- (4) For the purposes of this Schedule “the required period”, in relation to an application, means the period of 120 days ending with the day on which the request under sub-paragraph (2)(a) is made in relation to the application.

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