
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 33

LICENSING AUTHORITIES: REQUIREMENTS TO GIVE OR OBTAIN TAX INFORMATION

Requirement to confirm completion of tax check ceases to apply if HMRC in default

- 6 (1) Paragraph 3(2) (requirement of licensing authority to request and receive confirmation that applicant has completed tax check before considering application) ceases to apply in relation to an application if either of the following conditions is met.
- (2) The first condition is that—
- (a) at any time after the application is made, the licensing authority requests the applicant to give it further information for the purpose of enabling it to make a request, or make a further request, under paragraph 3(2)(a) (request for confirmation of completed tax check) in relation to the application,
 - (b) the applicant notifies the licensing authority that arrangements made pursuant to paragraph 4(1)(a) (HMRC arrangements for enabling tax checks to be undertaken) were unavailable throughout—
 - (i) the period of 5 days beginning with the day on which the request under paragraph (a) was made, or
 - (ii) such later period of 5 days as the applicant specifies, and
 - (c) the licensing authority verifies, in accordance with arrangements made pursuant to paragraph 4(2), the information notified to the licensing authority under paragraph (b).
- (3) The second condition is that—
- (a) arrangements made pursuant to paragraph 4(1)(b) (HMRC arrangements for confirming tax check status) are unavailable throughout—
 - (i) the period of 5 days beginning with the day on which the licensing authority first attempts to make use of them for the purposes of the application, or
 - (ii) any later period of 5 days, and
 - (b) as a result, the licensing authority is prevented from making a request under paragraph 3(2)(a) (request for confirmation of completed tax check) in relation to the application that it would otherwise have made in that period.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 6.