

APPENDIX TWO:

HMRC: TAX CHECK CODE

Schedule 23 of the Finance Act 2011 (Data Gathering Powers) & Schedule 36 of the Finance Act 2008 (Information & Inspection Powers), grant HMRC powers to obtain relevant information from third parties. This includes Licensing Bodies being required to provide information about licence applications.

The Council is obliged by law (Schedule 33 of the Finance Act 2021) to ensure that:

- All persons making a *New Licence Application* (and have not held a similar licence elsewhere in England or Wales within the last 12 months) are aware of their responsibilities for paying tax;
- All persons making a *New Licence Application* (but have held a similar licence elsewhere in England or Wales within the last 12 months) are registered with HMRC for tax purposes; and
- All persons making a *Renewal Licence Application* are registered with HMRC for tax purposes.

Type of Application (please tick the appropriate box below):

New Licence Application (and not held the same licence elsewhere within the last 12 months): **Please read the HMRC Tax Guidance found [here](#), and then complete Section 1 and Section 2 of this form.**

New Licence Application (but have held the same licence elsewhere within the last 12 months): **Please complete Section 1, Section 2, and Section 3 of this form.**

Renewal Licence Application: **Please complete Section 1, Section 2, and Section 3 of this form.**

Section 1: Please provide the following information:

Your Name: _____

Your Company Name (if applicable): _____

Your Company Registration Number (if applicable): _____

Section 2: Please sign and date the following Declaration:

I confirm that I am aware of the content of HMRC Guidance relating to my / our (delete as applicable) tax registration obligations.

Signature: _____ Date: _____

Section 3: Please follow the instructions below to generate a “Tax Check Code”:

1. Use your Government Gateway User ID and Password to access the HMRC Tax Check Service. If you do not have a Government Gateway User ID, you can create one [here](#).
2. Complete an HMRC Tax Check, and create a “9 character Tax Check Code” [here](#):
3. Enter your “9 character Tax Check code” in the boxes below:

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NOTE TO ALL APPLICANTS:

- No licence application will be processed without this form having been submitted to the Council when you make your licence application.
- No licence will be granted or renewed without the Council being satisfied that you have undertaken the necessary tax obligations placed on you by HMRC.

FURTHER GUIDANCE

If you've not yet registered yourself / your business to pay tax on earnings from your licensed trade, please check if you need to register as soon as possible:

- if you're an employee, find information on Pay As You Earn (PAYE): www.gov.uk/income-tax/how-you-pay-income-tax
- if you're self-employed, find information on registering for Self-Assessment: www.gov.uk/register-for-self-assessment
- if you operate through a company, find information on Corporation Tax: www.gov.uk/corporation-tax