

## Coronavirus (COVID-19) (/coronavirus)

Latest updates and guidance

1. [Home \(https://www.gov.uk/\)](https://www.gov.uk/)
2. [Tax compliance \(https://www.gov.uk/topic/dealing-with-hmrc/tax-compliance\)](https://www.gov.uk/topic/dealing-with-hmrc/tax-compliance)

### Guidance

# Complete a tax check for a taxi, private hire or scrap metal licence

You must complete a tax check to renew a taxi, private hire or scrap metal licence, or to apply for the same type of licence with a different licensing authority.

From:

[HM Revenue & Customs \(/government/organisations/hm-revenue-customs\)](/government/organisations/hm-revenue-customs)

Published

10 January 2022

Last updated

7 March 2022 —

## Applies to England and Wales

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- [What a tax check is](#)
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From 4 April 2022, the rules are changing if you're applying for a licence for a:

- taxi driver
- private hire driver
- private hire vehicle operator
- scrap metal site
- scrap metal collector

If you're an individual, company or any type of partnership you must complete a tax check if you're:

- renewing a licence
- applying for the same type of licence you previously held, that ceased to be valid less than a year ago

- applying for the same type of licence you already hold with another licensing authority

You will not need to complete a tax check and you should follow the [confirm your tax responsibilities guidance](https://www.gov.uk/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence) (<https://www.gov.uk/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence>) if you have:

- never held a licence of the same type before
- had a licence of the same type that ceased to be valid a year or more before making this application

## What a tax check is

A tax check confirms that you're registered for tax, if necessary.

After you complete the tax check you'll be given a code. You must give it to the licensing authority with your licence application — they will not be able to process your application without it.

Tax check codes expire after 120 days, so if you make a licence application for another licence after that time you'll need to carry out a new tax check for it.

If you're a partner making a licence application on behalf of a partnership you must complete a tax check for yourself. Your licensing authority will tell you if any other partners also need to complete a tax check.

You can [contact HMRC](https://www.gov.uk/contact-hmrc) (<https://www.gov.uk/contact-hmrc>) if you notice your records need to be updated during the check.

## Applying for more than one licence

You can use one tax check code for more than one licence application, as long as all the applications are for the same type of licence (for example, they are all for taxi driver licences but with different licensing authorities).

If you're applying for different types of licence (for example, a private hire driver licence and a private hire vehicle operator licence) you must complete a tax check for each one.

## Renewing London Hackney Carriage driver and scrap metal dealer licences

Your existing licence may be extended until a final decision whether to grant your licence application has been made (including a decision on appeal).

However, if you do not give the licensing authority a valid tax check code your licence will expire on whichever of the following dates is the latest:

- 28 days after the licensing authority asked for your tax check code
- the date your licence expires

## What you'll need

To carry out a tax check, you need a Government Gateway user ID and password. If you do not have a user ID, you can create one when you start the check.

You'll also need to know:

- when you first got your licence
- the length of your most recent licence
- how you pay tax on the income you earn from your licensed trade

You will not be able to complete the tax check if the information you give about your tax affairs does not match HMRC's records.

## Complete a tax check

Online services may be slow during busy times. Check if there are any [problems with this service \(https://www.gov.uk/government/publications/do-a-tax-check-when-applying-for-a-licence-service-availability-and-issues\)](https://www.gov.uk/government/publications/do-a-tax-check-when-applying-for-a-licence-service-availability-and-issues).

Start now

## If you cannot carry out an online tax check

If you're unable to carry out a check online, you should contact:

- [Income Tax: general enquiries \(https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees\)](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees) if you're an individual
- [Corporation Tax: general enquiries \(https://www.gov.uk/government/organisations/hm-revenue-customs/contact/corporation-tax-enquiries\)](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/corporation-tax-enquiries) if you're a company

## If the service is unavailable

You should tell the licensing authority at once. They will ask you to try to access the service for 5 days in a row.

The 5 days start the first time you try accessing the service after the licensing authority asked you to. If you are still unable to access the service and complete a tax check in those 5 days, you:

- do not need to carry out a tax check
- should tell the licensing authority you have been unable to complete one

The licensing authority will check that the service was unavailable before deciding whether to grant or refuse your licence application.

Published 10 January 2022

Last updated 7 March 2022 [+ show all updates](#)

### 1. 7 March 2022

A link to the online service to complete a tax check has been added. The page has also been updated with information about what you should do if you cannot complete a tax check online.

### 2. 10 January 2022

Added translation

## Related content

- [Changes for taxi, private hire or scrap metal licence applications from April 2022](/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022) (/guidance/changes-for-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022)
- [Confirm your tax responsibilities when applying for a taxi, private hire or scrap metal licence](/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence) (/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence)
- [Vehicle licences for taxis or private hire vehicles](/taxi-vehicle-licence) (/taxi-vehicle-licence)
- [Confirm an applicant's tax responsibilities for taxi, private hire or scrap metal licence applications](/guidance/confirm-an-applicants-tax-responsibilities-for-taxi-private-hire-or-scrap-metal-licence-applications) (/guidance/confirm-an-applicants-tax-responsibilities-for-taxi-private-hire-or-scrap-metal-licence-applications)
- [Confirm a tax check for taxi, private hire or scrap metal licence applications](/guidance/confirm-a-tax-check-for-taxi-private-hire-or-scrap-metal-licence-applications) (/guidance/confirm-a-tax-check-for-taxi-private-hire-or-scrap-metal-licence-applications)

## Detailed guidance

- [Confirm your tax responsibilities when applying for a taxi, private hire or scrap metal licence](/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence) (/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence)

## Explore the topic

- [Tax compliance](/topic/dealing-with-hmrc/tax-compliance) (/topic/dealing-with-hmrc/tax-compliance)



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