

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

Confirm your tax responsibilities when applying for a taxi, private hire or scrap metal licence

You must confirm you are aware of your tax responsibilities when you apply for a taxi driver, private hire driver, private hire vehicle operator or scrap metal dealer licence for the first time.

From:

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

Published

10 January 2022

Applies to England and Wales

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 confirm you are aware of your tax responsibilities if you're applying for a licence:

- for the first time
- you have already held but that has not been valid for a year or more

You should follow the [complete a tax check guidance \(https://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence\)](https://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence) if you:

- already have a licence of the same type that is still valid
- have a licence of the same type that ceased to be valid less than a year ago

Confirming you understand your tax responsibilities

Your licensing authority's application will include a section that will link to HMRC's guidance about your tax responsibilities.

You will need to confirm that you are aware of this guidance.

If you're applying as a partner in a partnership, you can give confirmation on behalf of all the partners.

If you do not confirm that you are aware of the guidance, you will not be issued with a licence.

You can [contact HMRC \(https://www.gov.uk/contact-hmrc\)](https://www.gov.uk/contact-hmrc) if you need to update your tax records.

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Related content

- [Complete a tax check for a taxi, private hire or scrap metal licence \(/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence\)](/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-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)
- [Changes when dealing with taxi, private hire or scrap metal licence applications from April 2022 \(/guidance/changes-when-dealing-with-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022\)](/guidance/changes-when-dealing-with-taxi-private-hire-or-scrap-metal-licence-applications-from-april-2022)
- [Licence application tax check: communications resources \(/government/publications/licence-application-tax-check-communications-resources\)](/government/publications/licence-application-tax-check-communications-resources)
- [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

- [Complete a tax check for a taxi, private hire or scrap metal licence \(/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence\)](/guidance/complete-a-tax-check-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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