
DRAFT STATUTORY INSTRUMENTS

2022 No.

The Goods Vehicles (Licensing of Operators) (Amendment) Regulations 2022

PART 12

Amendment of the Goods Vehicles (Qualifications of Operators) Regulations (Northern Ireland) 2012

Insertion of heading to Part 2 and regulation 4A (determination of effective and stable establishment in Northern Ireland)

112. Before regulation 5 (good repute) insert—

“PART 2

Provisions relating to the 2010 Act

Effective and stable establishment

Determination of effective and stable establishment in Northern Ireland

4A.—(1) A person has an effective and stable establishment in Northern Ireland under section 12A(2)(a) of the 2010 Act if the person satisfies, or will satisfy on the issuing of an operator’s licence, the requirements set out in paragraph (2).

(2) The requirements are that the person—

(a) has premises in Northern Ireland at which the person—

(i) is able to access, in electronic or any other form, the originals of the person’s core business documents; and

(ii) carries out effectively and continuously, with appropriate equipment and facilities, the administration of the person’s transport service;

(b) has access to one or more goods vehicles that are authorised to be used under the person’s operator’s licence;

(c) has at a place or places in Northern Ireland—

(i) a number of goods vehicles referred to in sub-paragraph (b) that is proportionate to the national or international transport operations carried out from each place; and

(ii) a number of drivers that is proportionate to the number of goods vehicles operating from that place;

- (d) has, if required under the Value Added Tax Act 1994 (c. 23) to charge value added tax on the supply of the person’s transport service, a VAT registration number;
 - (e) is within the charge to income tax or corporation tax under the Tax Acts on income generated through the person’s transport service; and
 - (f) is, if a company, a company within the meaning given in section 1(1) of the Companies Act 2006 (c. 46).
- (3) In paragraph (2)—
- “core business documents” includes—
- (a) contracts relating to the transport service;
 - (b) documents relating to the goods vehicles authorised to be used under the person’s operator’s licence;
 - (c) accounting documents;
 - (d) personnel management documents;
 - (e) employment contracts;
 - (f) national insurance documents;
 - (g) documents containing data—
 - (i) on the dispatching and posting of drivers; and
 - (ii) relating to journeys, driving time and rest periods;
 - (h) any other document the Department may require to verify a person’s compliance with any requirement or obligation imposed by or under the 2010 Act;
- “VAT registration number” means the number allocated by the Commissioners for Her Majesty’s Revenue and Customs to a person registered under the Value Added Tax Act 1994 (c. 23).

Good repute”