

2022 No. 224

CORPORATION TAX

INCOME TAX

The Finance Act 2021, Schedule 33 (Licensing Authorities: Tax Information) Regulations 2022

<i>Made</i> - - - -	<i>4th March 2022</i>
<i>Laid before the House of Commons</i>	<i>7th March 2022</i>
<i>Coming into force</i> - -	<i>4th April 2022</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by paragraph 8(1) to (3) of Schedule 33 to the Finance Act 2021^(a).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Finance Act 2021, Schedule 33 (Licensing Authorities: Tax Information) Regulations 2022 and come into force on 4th April 2022.

(2) In these Regulations—

“completed tax check code” has the meaning given by regulation 3(2);

“the Schedule” means Schedule 33 to the Finance Act 2021.

First-time applicants' confirmation of awareness of guidance: timing

2. The confirmation referred to in paragraph 2(2)(b) of the Schedule (first-time application: licensing authority required to give information about tax compliance) is to be regarded for the purposes of the Schedule as having been obtained from the applicant at the time it is recorded by the licensing authority as having been obtained.

Undertaking tax checks: providing information to HMRC and indicating completion

3.—(1) A person undertaking a tax check under paragraph 5(1) of the Schedule (tax checks) must do so using—

(a) the HMRC online service for applicants, or

(b) the HMRC telephone service for applicants.

(2) When HMRC are satisfied that they have received—

(a) all of the information requested from the person under paragraph 5(1)(a) and (c) of the Schedule, and

- (b) in a case where the person is required to give a confirmation under paragraph 5(1)(b) of the Schedule, that confirmation,

HMRC must indicate this by giving the person a code (“a completed tax check code”).

- (3) When HMRC give a person a completed tax check code, they must do so—
 - (a) using the HMRC online service for applicants, if the person has undertaken the tax check using that service, or
 - (b) using the HMRC telephone service for applicants, if the person has undertaken the tax check using that service.
- (4) For the purposes of the Schedule—
 - (a) information received by HMRC from a person in response to a request under paragraph 5(1)(a) or (c) of the Schedule is to be regarded as having been received at the time when it is recorded on HMRC’s computer system as having been received;
 - (b) a confirmation received by HMRC from a person required to give it under paragraph 5(1)(b) of the Schedule is to be regarded as having been received at the time when it is recorded on HMRC’s computer system as having been received;
 - (c) a completed tax check code given by HMRC to a person is to be regarded as having been given at the time when it is recorded on HMRC’s computer system as having been given.
- (5) In this regulation—
 - “the HMRC online service for applicants” means the service provided by HMRC to enable tax checks to be undertaken online;
 - “the HMRC telephone service for applicants” means the service provided by HMRC to enable tax checks to be undertaken by telephone.

Completed tax checks: requesting and giving confirmation

4.—(1) A licensing authority requesting the confirmation referred to in paragraph 3(2) of the Schedule (renewed application: licensing authority required to obtain confirmation of tax check) must—

- (a) make the request using the HMRC online service for licensing authorities,
- (b) identify the person to whom the confirmation relates, and
- (c) give HMRC the completed tax check code for that person.

(2) HMRC must respond to the licensing authority’s request for confirmation using the HMRC online service for licensing authorities.

(3) The confirmation referred to in paragraph 3(2) of the Schedule is to be regarded for the purposes of the Schedule as having been obtained from HMRC by the licensing authority at the time shown in that confirmation.

(4) In this regulation, “the HMRC online service for licensing authorities” means the service provided by HMRC to enable confirmation of completion of tax checks to be requested and given online.

*Angela MacDonald
Katherine Green*

4th March 2022

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations, with effect from 4th April 2022, make administrative provision for the purposes of Schedule 33 to the Finance Act 2021 (c. 26) (“the Schedule”).

The Schedule requires licensing authorities to take certain steps prior to considering applications for certain authorisations.

Regulation 2 applies where an applicant who is making a first-time application for authorisation confirms to the licensing authority that they are aware of the contents of the relevant HMRC guidance. It specifies when that confirmation is to be regarded as having been obtained by the licensing authority from the applicant.

Regulations 3 and 4 apply where an applicant who is making a renewed application undertakes the tax check which is required before the licensing authority may consider the application.

Regulation 3 makes provision as to how the tax check is to be undertaken. It provides that HMRC are to indicate that they are satisfied of having received all of the information requested from the applicant (including, in certain cases, a confirmation) by giving the applicant a code, and makes provision as to how this code is to be given. It also makes provision as to when information forming part of the tax check is to be regarded as having been received by HMRC and as to when the code is to be regarded as having been given by HMRC.

Regulation 4 makes provision as to how HMRC's confirmation that an applicant has undertaken the tax check is to be requested by and given to the licensing authority and as to when that confirmation is to be regarded as having been obtained.

A Tax Information and Impact Note covering this instrument was published on 3 March 2021 alongside the Budget confirmation that the government would legislate for conditionality in Finance Bill 2021 and is available on the website at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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