



HM Revenue  
& Customs

# Hidden economy conditionality – Northern Ireland and Scotland

**Summary of responses**

30 November 2021

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# 1. Introduction

- 1.1. This document summarises responses to the UK Government's consultation titled 'Hidden economy conditionality – Northern Ireland and Scotland'. The consultation, which was announced at Spring Budget 2021, sought views on how to make the renewal of licences in the taxi and scrap metal sectors in Scotland and Northern Ireland conditional on applicants completing checks that confirm they are appropriately registered for tax.
- 1.2. The consultation built upon previous consultations on tax conditionality and legislation for similar licences in England and Wales. The first consultation discussed the principles of tax conditionality and the second consultation discussed the model for implementing conditionality and applying it to certain licensing regimes. Responses to those publications were published in 2017<sup>1</sup> and 2018<sup>2</sup>. Following these consultations, the Finance Act 2021 made licences to drive taxis, drive and operate private hire vehicles and deal in scrap metal in England and Wales conditional on applicants completing checks that confirm they are appropriately registered for tax. This reform will take effect on 4 April 2022.
- 1.3. The consultation set out the government's preferred approach for implementing conditionality and invited comments from those involved with taxi and scrap metal licensing in Northern Ireland and Scotland.
- 1.4. The consultation opened on 23 March 2021 and closed on 5 July 2021. The government is grateful to all those who provided responses or participated in meetings for taking the time to consider the issues raised by this consultation. A copy of the original consultation document is available at: <https://www.gov.uk/government/consultations/hidden-economy-conditionality-northern-ireland-and-scotland>

## Context of the consultation

- 1.5. The majority of UK taxpayers pay what they owe, but some do not understand their obligations or make errors and a small minority seek to evade or avoid paying their fair share.
- 1.6. The tax gap is the difference between the amount of tax that should, in theory, be paid, and what is actually paid. The hidden economy consists of individuals and businesses with sources of taxable income that are entirely hidden from HMRC. The hidden economy tax gap is estimated to be £3 billion for 2019 to 2020 and equates to approximately 8% of the overall tax gap<sup>3</sup>.
- 1.7. The hidden economy deprives the government of funding for vital public services, distorts fair competition between businesses and places unfair burdens on the compliant majority who pay their fair share of taxes.
- 1.8. HMRC is committed to achieving a significant and sustained narrowing of the hidden economy tax gap. Central to this aim is its ability to promote compliance by

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<sup>1</sup> <https://www.gov.uk/government/consultations/tackling-the-hidden-economy-conditionality>

<sup>2</sup> <https://www.gov.uk/government/consultations/tackling-the-hidden-economy-public-sector-licensing>

<sup>3</sup> <https://www.gov.uk/government/statistics/measuring-tax-gaps>

helping customers to get things right and prevent non-compliance by using data and system design to block fraud and prevent mistakes.

- 1.9. This is one of the reasons why the government is making it easier than ever to register for, and pay tax through, accessible digital services. HMRC also provides support to new business, helping them to understand and comply with their tax obligations at the earliest opportunity.

## Details of the consultation

- 1.10. At Spring Budget 2021, the government announced that from April 2023 it will make certain licences in Northern Ireland and Scotland conditional on applicants completing checks that confirm they are appropriately registered for tax. The licences considered in this consultation were:

Scotland:

- Taxi and Private Hire Car (PHC) driver licences
- Booking office licences
- Metal dealer licences

Northern Ireland:

- Taxi driver licences

- 1.11. The proposals support a key aim of the government's strategy to address the hidden economy by preventing people from entering it in the first place. The proposals promote tax registration by helping customers to understand their obligations and the simple steps they need to take to declare their income to HMRC.
- 1.12. The checks described in the consultation refer to whether a person is appropriately 'registered for tax'. Tax registration is a simple marker of compliance because it shows that a person has told HMRC about a source of taxable income. Individuals or businesses who are not properly registered when they should be are hiding all or part of their income from HMRC, deliberately or otherwise.
- 1.13. The policy is intended to be simple and straightforward for licensing bodies and applicants. Its aim is to support new businesses into compliance at the earliest opportunity and encourage those in the hidden economy to come forward and register with HMRC. It also aims to strengthen cross-government systems against tax abuse and support wider licensing standards.
- 1.14. The consultation sought views on how the government could implement these changes in Scotland and Northern Ireland. The government set out its preferred delivery option which used the same broad approach set out in the Finance Act 2021 which is being implemented in England and Wales for similar licences. This approach includes first time applicants receiving and confirming they are aware of HMRC guidance and all other applicants completing a tax check facilitated by HMRC.

## Responses to the consultation questions

1.15. This document sets out the questions asked in the consultation and provides an overview of the responses received. It follows the order of the consultation document. Some responses were not attributed to any particular question. In these cases, responses are grouped under the most relevant question.

## Structure of the response document

1.16. This document is presented in the following further sections:

1.17. **Section 2** sets out a summary of responses to the consultation together with the government's overarching response.

1.18. **Section 3** summarises responses HMRC received to specific questions posed in the consultation document and presents the government's response on each question.

1.19. **Section 4** sets out the next steps following publication of this response.

1.20. **Annex A** lists organisations that responded to the consultation or met with HMRC to discuss it.

## 2. Summary of responses

### Overview of responses

- 2.1. The consultation received 12 written responses and was informed by meetings with stakeholders. A list of respondents can be found at Annex A.

### General comments on the government's preferred delivery option

- 2.2. The consultation set out how the government intended to implement the policy within certain licensing regimes in Northern Ireland and Scotland and sought feedback on that approach. The majority of respondents who expressed a view said that the government should be applying conditionality using the same model across the UK where possible and agreed HMRC should be taking steps to address the hidden economy. They said not doing so could push hidden economy activity across borders rather than reducing it. No respondents highlighted that an alternative model would be more appropriate or suggested what form an alternative model should take.
- 2.3. However, some respondents also questioned whether the policy is a compatible fit with licensing legislation in Scotland, expressing concern around whether the introduction of a tax check within licensing may conflict with existing legislation and objectives. They cited two provisions within Scottish licensing legislation which could conflict with conditionality and would need to be addressed before conditionality is implemented (these are discussed further at paragraph 3.25 below).
- 2.4. The consultation sought feedback on what additional support some licence applicants might need and what impacts the policy would have on those involved in the licensing process. Most responses to the consultation highlighted that some users in Northern Ireland and Scotland are likely to need additional support, including those who are digitally excluded or require digital assistance. They said that an alternative non-digital route needs to be available, licence applicants will need to be signposted to the new requirements, and that not all licence holders are actively involved with a trade association.
- 2.5. Several respondents said that the policy should be kept as simple as possible for users and the upfront education for applicants was a positive step. A small number of respondents were concerned that the timescales for implementing the check could be ambitious and that local authority resources are currently stretched.
- 2.6. The consultation set out that the government did not intend to extend conditionality to taxi operators in Northern Ireland where licence applicants already undertake tax checks. Respondents agreed with the government's approach to taxi operators in Northern Ireland.

## Government response

- 2.7. The government is grateful for the detailed feedback provided by licensing bodies, businesses, representative bodies, and others involved in the licensing process during the consultation exercise.
- 2.8. The government believes tax conditionality should apply consistently throughout the UK where similar licensing requirements exist, and it is proportionate to require the tax check. Where businesses are operating with the approval of a licence from a local or national government, the licensed community and the wider public expect licence holders to be complying with the law, which includes reporting income to HMRC and paying tax. This also aligns with some existing standards in licensing, for example, on fitness and propriety of licence holders.
- 2.9. The government will introduce legislation in the next Finance Bill to make the renewal of certain licences in Scotland and Northern Ireland conditional on applicants completing checks that confirm they are appropriately registered for tax. The government intends to implement this change from April 2023. This builds upon legislation introduced by the Finance Act 2021 which introduced a tax check for similar licences in England and Wales from April 2022. Based on responses to the consultation, the government intends to implement the tax check in line with the proposals set out in the consultation document. Further details on how this would work are set out at chapter three, below.
- 2.10. In the period before legislation is introduced, the government will continue to work with the Devolved Administrations and stakeholders within the licensed sectors to prepare for introduction of the tax check. The government also intends to consult on its draft legislation for conditionality in Northern Ireland and Scotland.
- 2.11. The online process HMRC is developing to support the completion of tax checks is intended to be simple and quick for the majority of users. The government recognises some users will need additional support and HMRC will put in place suitable arrangements for anyone that needs it. This includes users who are unable to interact with digital services. The government also intends to make additional funding available for licensing bodies for costs associated with making changes to their systems to implement the tax check.
- 2.12. The government remains of the view that tax conditionality may offer opportunities for integrating the tax system with wider government approvals and services, supporting customers to pay the right amount of tax, and ensuring a level playing field for businesses.

### 3. Responses to questions posed in the consultation document

- 3.1. Chapter one of the consultation explained the nature of the hidden economy and what impact that has on the majority of individuals and businesses who pay their fair share of tax.
- 3.2. It also explained what HMRC is doing to address the hidden economy, including through its work to introduce conditionality. It set out the previous consultations the government has undertaken when developing the policy and the scope of this consultation.
- 3.3. Chapter two of the consultation set out how the conditionality policy model is intended to operate and the licences to which it will apply in England and Wales. These are licences to:
  - drive taxis and private hire vehicles;
  - operate a private hire vehicle business;
  - carry on the business of a scrap metal dealer on a site; and
  - carry on business as a mobile collector of scrap metal.
- 3.4. It also explains the key principles underpinning the tax check, which are:
  - First time applicants (including who have been previously licensed but who have not held a similar licence within the last twelve months) will not need to undergo the tax check. Instead, they will be directed to education about their tax obligations and must give the licensing body confirmation that they are aware of the content of the guidance before the licensing body can consider their application.
  - All other applications must be supported by a tax check undertaken by the applicant and the licensing body must get confirmation from HMRC that the tax check has been completed before they can consider the application.
- 3.5. Chapter two also detailed the process for applicants completing tax checks and how licensing bodies can obtain confirmation from HMRC that the tax check has been completed.
- 3.6. Chapter three of the consultation set out the licences to which the government intends to introduce the tax check and sought feedback on the proposed changes that could be implemented.
- 3.7. It set out the government's preferred delivery option which is to apply the same policy model developed for similar licences in England and Wales. It also set out why the government thought certain licences in Northern Ireland would not be suitable for a tax check. This is because there is not a distinct licensing regime for scrap metal, and taxi operators already undertake some tax related checks as part of the fit and proper test.



### **Question 1: Do you have any comments about, or evidence of, the suitability of applying the existing conditionality policy model to taxi driver licensing in Northern Ireland and taxi and private hire car drivers, booking offices and metal dealers in Scotland?**

- 3.8. Several respondents agreed that HMRC should be taking steps to address the hidden economy and that conditionality would promote tax registration at the right time. Several also agreed that if conditionality is to apply, it should apply across the whole of the UK using the same approach where possible.
- 3.9. In relation to Scotland, there were also questions about the degree to which the model would be a compatible fit with licensing. The government was encouraged to consider further whether conditionality conflicts with the underlying principal purpose of licensing legislation, and whether that can be put to a non-licensing purpose. One respondent said there needs to be clarity about how failure to complete the tax check would affect an applicant and suggested that a licensing body must be able to either refuse to accept an application or refuse an application if the tax check is not completed.
- 3.10. Respondents said the tax check process would also need to provide for employed drivers and those who hold licences but who do not currently use them. They noted some people renew their licences even if they do not use them, to avoid higher barriers to entry should they wish to return to the trade in the future. In all such cases, applicants would need to be able to obtain a licence even if they have not registered for tax with HMRC. Respondents also said that the process needs to be suitable for large businesses, who may hold licences in a number of local authority areas.
- 3.11. Some respondents questioned the proportionality of including booking offices in Scotland due to the small number of licences issued. They said licences are only required where premises are taking bookings for four or more taxis, and some businesses do not meet this threshold. Another respondent said the Civic Government (Scotland) Act 1982 was designed to establish the same process for all licences within its scope, and conditionality would add additional processes for some of those licenses but not others.

### **Government response**

- 3.12. The government remains of the view that there is a strong case for introducing conditionality for licensing. The government also believes that tax conditionality should apply consistently throughout the UK, where similar and appropriate licensing requirements exist, and it is proportionate to require the tax check.
- 3.13. Based on the responses to the consultation, the government intends to implement tax conditionality in Northern Ireland and Scotland using the same policy model as in England and Wales to create a similar requirement in all nations of the UK. The government believes this model is sufficiently flexible to accommodate the differences in how licensing operates in each nation of the UK, but it will continue

to work with the Devolved Administrations and wider stakeholders to ensure the approach is proportionate and subject to adequate safeguards.

- 3.14. The government also intends to work with the Devolved Administrations to develop the necessary legislation. Before introducing legislation, the government will ensure its implementation of conditionality is fully compatible with devolved licensing legislation.
- 3.15. In the period before legislation is introduced, HMRC will continue to engage with stakeholders to ensure the changes are communicated to licence holders before they come into effect using a range of communication methods.
- 3.16. The government recognises the many ways in which businesses operate in these sectors and the tax check will accommodate all licence holders from individuals through to large businesses, including those who are in employment and those who hold a licence but don't use it.

**Question 2: Do you agree that we should seek to apply conditionality using the same model as England and Wales, if not, why not, and what alternative model do you suggest?**

- 3.17. No respondents put forward an alternative approach to introducing tax conditionality in Scotland or Northern Ireland.
- 3.18. The majority of respondents who expressed a view on whether the same model should apply across the whole of the UK indicated agreement with this approach. One respondent commented that having different requirements across each nation of the UK risks driving the hidden economy activity across borders instead of eliminating it, and another said that having the same requirement would aid consistency and simplicity.
- 3.19. However, a number of respondents also expressed concerns about the differences between licensing legislation in each nation of the UK, and that tax conditionality would be an improper use of the licensing legislation in Scotland. Respondents cited case law where licence holders have successfully challenged local authorities where they had attempted to use licensing legislation for another purpose.
- 3.20. One respondent said the police are already permitted to bring matters relating to fitness of a licence holder to the attention of the licensing body and suggested they would do so where the applicant or licence holder has committed a tax-related offence. Another said HMRC has existing powers to monitor and address tax compliance.
- 3.21. One respondent was concerned that the taxi sector already has significant barriers to entry and that any blockage in the system will cause difficulties for licence holders.

## Government response

- 3.22. After considering feedback provided in response to the consultation, the government believes tax conditionality should apply in the same way throughout the UK where similar and appropriate licensing requirements exist. This creates consistency for those who operate in different parts of the UK.
- 3.23. Consistent with the approach taken for licensing in England and Wales, this will be done in accordance with the reservation to the UK government of powers concerned with UK taxes. Conditionality will be supported by UK wide legislation and the government will introduce this requirement in the next Finance Bill.
- 3.24. Before introducing conditionality, the government will work with the Devolved Administrations and stakeholders within the licensed sectors to ensure the tax check is compatible with devolved licensing legislation. The scope of the tax check will be minimal and limited to assuring that users are appropriately registered for tax. Implementation will also ensure that support is available to those who need to engage with HMRC as part of the tax check; and the needs of particular users will be met, including those who are unable to interact with digital services.

### **Question 3: Are there any features of the licensing regimes or processes used by licensing bodies in administering them, which are incompatible with conditionality or the policy model outlined in chapter 2?**

- 3.25. Two provisions within the Scottish licensing legislation were referenced as potentially incompatible with the policy model outlined in chapter two of the consultation. Responses highlighted some unintended consequences that could result from this.
- 3.26. First, respondents said licensing bodies have a fixed timescale in which to determine a licence application and, if an application has not been granted within that timescale, the Act deems it to be granted. These are referred to as 'deemed grant' provisions. Respondents were concerned about the interaction between the tax check and the deemed grant provisions and said there are no current grounds to refuse a licence if the tax check has not been completed. Under the proposed model, if a person does not complete the tax check, the licensing body would not be able to consider the application. This may result in the application being automatically granted without the licensing body being able to consider it. One respondent said it would be essential for the tax check to be presented together with the application; it would not be workable to allow the applicant to do the tax check after the application has been submitted.
- 3.27. Secondly, they also said that where an application is made to renew a licence, that application extends the lifespan of the existing licence until that application has been dealt with. If the applicant applies to renew their licence but does not complete the tax check, their existing licence would continue to be valid. The licensing body would not be able to grant or refuse the licence and the application would be automatically granted, as noted above.

## Government response

- 3.28. As noted in response to question one, the government believes tax conditionality should apply throughout the UK where it is proportionate to require the tax check, and the government intends to implement tax conditionality in Northern Ireland and Scotland using the same policy model as in England and Wales to create a similar requirement in all nations of the UK.
- 3.29. The government recognises that licensing legislation differs in each nation of the UK which is why it has undertaken extensive rounds of consultation on each licensing scheme to which it intends to apply conditionality.
- 3.30. Where tensions exist, the government believes the legislative framework which implements conditionality is sufficiently flexible to accommodate the differences in how licensing operates in each nation of the UK. This can ensure the unintended consequences highlighted by the respondents can be mitigated. The government intends to work with the Devolved Administrations to develop the necessary legislation and it will ensure its implementation of conditionality is fully compatible with devolved licensing legislation.
- 3.31. The government made small consequential amendments to licensing legislation in England and Wales to address similar tensions. The amendments ensure that, where applicants refuse or fail to complete the tax check in good time, the applicant cannot rely on the extended licence as authorisation to continue trading.
- 3.32. As set out in the tax consultation framework, the government will consult, where it can, on draft legislation for revenue protection measures. The government intends to consult on draft legislation for conditionality in Northern Ireland and Scotland giving stakeholders the opportunity to scrutinise the clauses before they are introduced to Parliament.

### **Question 4: Do you have any comments on the suitability of safeguards outlined in chapter 2 and are there any further safeguards needed in addition to those outlined in chapter 2 for the licences outlined in chapter 3?**

- 3.33. There was agreement that there must be robust safeguards in place for a failure of HMRC's system or other circumstances outside the control of the licence applicant. Respondents said they were not aware of any other safeguards that would be required or said the safeguards set out in the consultation are sufficient.
- 3.34. One respondent said the tax check should be piloted or tested before it is implemented to ensure it works effectively so that licence holders are not put at risk. One respondent said HMRC should be required to complete the tax check in a certain amount of time.
- 3.35. Another respondent said there should be a grace period arrangement for licence renewal applications to enable the initial signposting to the tax check. They said a period of time should be allowed for an applicant to complete the tax check if they didn't do so before they made an application.

## Government response

- 3.36. The government recognises the importance of ensuring that the tax check is simple and easy to complete, and that applicants do not face disproportionate barriers to the renewal of their licence.
- 3.37. The government remains of the view that the safeguards set out in the consultation are proportionate. The purpose of the safeguards is to protect the integrity of the licensing process in the event that the arrangements HMRC has put in place to undertake the tax check, or to get confirmation from HMRC that one has been done, are unavailable. The government believes that the design of existing safeguards, including the provision to disapply the tax check if arrangements made by HMRC are unavailable for 5 days or more, are proportionate. These strike the right balance between the risks posed to the tax system and the potential disruption to the licensing process if the arrangements were unavailable.

## Question 5: Are there any licence holders who may need additional support to engage with the tax check and what support do they need?

- 3.38. Most respondents said it is likely some people will need additional support to complete the tax check. They said that HMRC should make the tax check as simple as possible to use, and guidance should be made available for those using the system. They also said applicants will need signposting to the new requirements before they take effect and not all licence holders are actively involved with their operator or trade associations.
- 3.39. Respondents said the online system should be accessible to all, including those people who lack the skills or confidence to use the digital system. They also said that the process should not be restricted to online, and there should be other arrangements in place to allow people to complete the tax check.
- 3.40. One respondent said they were concerned the phone provision didn't go far enough to address the issues of digital exclusion. They were also concerned that licensing bodies would be required to provide support for applicants carrying out the tax check, but they were not resourced to do so.
- 3.41. One respondent said the Driver and Vehicle Agency in Northern Ireland has just introduced a fully digital licence application system and some taxi drivers are struggling with the new requirements. Those who struggle with the system often require support to complete the application. If drivers are to be signposted online, there will also need to be provision of adequate support for them.

## Government response

- 3.42. The government understands that not everyone is able to engage with HMRC digitally and will ensure that suitable support exists for customers who require digital assistance.
- 3.43. As noted in the consultation, HMRC is developing an online process for applicants and licensing bodies to use when carrying out the tax check. The tax check is

designed to be undertaken by the applicant themselves and asks questions about their activity which are intended to be simple and straightforward to complete.

- 3.44. HMRC also aims to ensure that the process for carrying out the new tax check addresses the particular needs of everyone who needs to use it, through provision of appropriate support and guidance.
- 3.45. HMRC is committed to helping those who are not able to access digital services. Those who are unable to complete the tax check online will be offered support to do so or will be able to complete the tax check by phone and HMRC's other extra support services. HMRC will ensure that any IT service conforms to government accessibility standards.

**Question 6: Do you have any comments about, or evidence of, any impacts (positive or negative) of applying tax conditionality to taxi driver licensing in Northern Ireland and the licensing of taxi and private hire car drivers, booking offices and metal dealers in Scotland?**

- 3.46. Respondents said the process should be kept as simple as possible to keep burdens to a minimum for users. Some respondents suggested the process would not be onerous to comply with. Others welcomed the non-digital route for those who need extra support. One respondent said they see the requirement for licensing bodies to provide education for first time applicants as a positive step to prevent people from entering the hidden economy.
- 3.47. Some respondents felt the timescales to implement the check (through to 2023) were ambitious and said licensing bodies are already expected to achieve more with less. They were concerned it may further stretch resources; particularly where local authorities have been impacted by COVID-19. Respondents said licensing is self-financing and if funding was not available to implement the measure, licensing fees may need to be increased.
- 3.48. One respondent said the approach to first time applicants didn't align with licensing rules and could make application forms more complex.

**Government response**

- 3.49. The government recognises the need to ensure that new burdens associated with the policy are kept to a minimum. Following the approach that has been developed for England and Wales HMRC will ensure that applicants are only required to answer a small number of simple, multiple-choice answers as part of the tax check. Anyone who requires further support to complete the tax check, or any other aspect of their tax affairs, will be able to contact HMRC for help.
- 3.50. Burdens for licensing bodies will also be minimal, since they will only need to obtain a simple confirmation that the tax check has been completed. A licensing body will then be able to go ahead and consider the licence renewal application in line with existing processes.

- 3.51. Licensing bodies already undertake checks to ensure those trading in licensed sectors meet the criteria for a fit and proper licence holder. Conditionality will complement these regimes to better support regulatory compliance in these areas.
- 3.52. The check will motivate some businesses operating in the hidden economy to register for tax for the first time. The time it takes them to register is not an additional burden, because it is an existing obligation that they have failed to meet previously.
- 3.53. The government recognises that conditionality will impose new processes and licensing bodies will need to make some small changes to their processes to implement conditionality, which may incur a cost. The government intends to make additional funding available to licensing bodies for costs associated with implementing the measure.

**Question 7: Do you have any comments about excluding taxi operators in Northern Ireland from conditionality, in view of the existing checks undertaken?**

- 3.54. There were limited comments on this question. In Northern Ireland the licensing regime for taxi operators already includes some tax related checks as a part of their fit and proper test. Respondents agreed with the approach set out in the consultation and that conditionality shouldn't be extended to taxi operators. One respondent said the current tax checks undertaken by taxi operators have a similar effect as this policy.

**Government response**

- 3.55. The government remains of the view that there is no need to extend this policy to taxi operators in Northern Ireland as applicants for this licence are already subject to a form of tax conditionality implemented by the licensing body.



## 4. Next steps

- 4.1. The government is grateful for the range of views and evidence provided in response to this consultation.
- 4.2. The government will develop and introduce legislation in the next Finance Bill to extend conditionality to licences in Northern Ireland and Scotland in line with its preferred delivery option, as described in this response document. This builds upon legislation introduced by the Finance Act 2021 which introduced a tax check for similar licences in England and Wales from April 2022.
- 4.3. In the period before conditionality is introduced, HMRC will continue to work with stakeholders, including the Devolved Administrations, to develop legislation and implement the requirements for conditionality in Scotland and Northern Ireland from April 2023.
- 4.4. The government recognises the importance of engaging fully with stakeholders and the benefits it brings. The government intends to provide an opportunity for stakeholders to scrutinise draft legislation for this measure before it is introduced to Parliament as set out in the tax consultation framework.



# Annex A: List of stakeholders consulted

- British Metals Recycling Association
- Chartered Institute of Wastes Management
- COSLA
- Glasgow Taxis
- Institute of Licensing
- Law Society of Scotland
- Low Incomes Tax Reform Group
- National Private Hire and Taxi Association
- North West Taxi Proprietors
- Renfrewshire District Council
- Society of Local Authority Lawyers & Administrators in Scotland
- Untied