

1 Licensing authorities: requirements to give or obtain tax information

- (1) Schedule 33 to FA 2021 (licensing authorities: requirements to give or obtain tax information) is amended as follows.
- (2) The table in paragraph 1(2) is amended in accordance with subsections (3) to (8).
- (3) After the entry for a licence under section 51 of LG(MP)A 1976 insert –

“A taxi driver’s licence (including a temporary licence) under section 13 of CG(S)A 1982	Driving a taxi (Scotland)	A licensing authority (within the meaning of CG(S)A 1982)	1
A private hire car driver’s licence (including a temporary licence) under section 13 of CG(S)A 1982	Driving a private hire car (Scotland)	A licensing authority (within the meaning of CG(S)A 1982)	1”

- (4) After the entry for a licence under section 13 of PHV(L)A 1998 insert –

“A licence under section 23 of TA(NI) 2008	Driving a taxi (Northern Ireland)	The Department for Infrastructure in Northern Ireland	1”
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- (5) After the entry for a licence under section 55 of LG(MP)A 1976 insert –

“A licence (including a temporary licence) under Part 1 of CG(S)A 1982 for the activity specified in article 2(2) of LBOO 2009	Use of premises as booking office for taxis or private hire cars (Scotland)	A licensing authority (within the meaning of CG(S)A 1982)	2”
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- (6) After the entry for a licence under section 3 of PHV(L)A 1998 insert –

“A metal dealer’s licence (including a temporary licence) under section 28 of CG(S)A 1982	Carrying on business as a metal dealer (Scotland)	A licensing authority (within the meaning of CG(S)A 1982)	3”
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- (7) After the entry for a site licence under SMDA 2013 insert –

“An itinerant metal dealer’s licence (including a temporary licence) under section 32 of CG(S)A 1982	Carrying on business as an itinerant metal dealer (Scotland)	A licensing authority (within the meaning of CG(S)A 1982)	4”
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- (8) At the end of the second column of each of following entries insert “(England and Wales)” –
- (a) the entry for a licence under section 46 of TPCA 1847;
 - (b) the entry for a licence under section 51 of LG(MP)A 1976;
 - (c) the entry for a licence under section 55 of LG(MP)A 1976;
 - (d) the entry for a site licence under SMDA 2013;
 - (e) the entry for a collector’s licence under SMDA 2013.
- (9) In paragraph 1(3), at the appropriate places, insert the following definitions –
- “CG(S)A 1982” means the Civic Government (Scotland) Act 1982;”
 - “LBOO 2009” means the Civic Government (Scotland) Act 1982 (Licensing of Booking Offices) Order 2009 (S.S.I. 2009/145);”
 - “TA(NI) 2008” means the Taxis Act (Northern Ireland) 2008 (c. 4 (N.I.);”.
- (10) The amendments made by this section have effect in relation to applications made on or after 1 April 2023.

2 Section 1: consequential amendments

- (1) The Civic Government (Scotland) Act 1982 is amended as follows.
- (2) In section 3 (discharge of functions of licensing authorities) –
 - (a) in subsection (1)(a), for “date on which the application was made” substitute “relevant date”;
 - (b) after subsection (1) insert –

“(1A) In subsection (1) “the relevant date” means –

 - (a) the date on which the application is made, or
 - (b) if, on that date, the licensing authority is prevented from considering the application by paragraph 2(2) or 3(2) of Schedule 33 to the Finance Act 2021 (which contain requirements to be complied with before applications may be considered), the date on which the licensing authority ceases to be so prevented.”
- (3) Paragraph 7 of Schedule 1 (temporary licenses) is amended in accordance with subsections (4) and (5).
- (4) In sub-paragraph (6), before paragraph (a) insert –

“(za) where –

 - (i) at any time after the application for the licence under paragraph 1 is made, the licensing authority requests the applicant to give it further information for the purpose of enabling it to make a request, or make a further request, under paragraph 3(2)(a) of Schedule 33 to the Finance Act 2021 (request for confirmation of completed tax check) in relation to the application, and
 - (ii) at the end of the relevant period, the licensing authority continues to be prevented from considering the application by paragraph 3(2) of that Schedule to that Act,

the end of the relevant period; or”.
- (5) After sub-paragraph (6) insert –

“(6A) In sub-paragraph (6)(za) “the relevant period” means –

 - (a) the period of 7 days beginning with the day on which the request under sub-paragraph (6)(za)(i) is made, or
 - (b) if the final day of that period is earlier than the day on which (disregarding sub-paragraph (6)) the temporary licence expires, the period ending with that later day.”
- (6) Paragraph 8 of Schedule 1 (duration of licences) is amended in accordance with subsections (7) and (8).
- (7) In sub-paragraph (6), before paragraph (a) insert –

“(za) where –

 - (i) at any time after the application is made, the licensing authority requests the applicant to give it further information for the purpose of enabling it to make a request, or make a further request, under paragraph 3(2)(a) of Schedule 33 to the Finance Act 2021 (request

for confirmation of completed tax check) in relation to the application, and

- (ii) at the end of the relevant period, the licensing authority continues to be prevented from considering the application by paragraph 3(2) of that Schedule to that Act,

the end of the relevant period; or”.

- (8) After sub-paragraph (6) insert –

“(6A) In sub-paragraph (6)(za) “the relevant period” means –

- (a) the period of 28 days beginning with the day on which the request under sub-paragraph (6)(za)(i) is made, or
- (b) if the final day of that period is earlier than the day on which (disregarding sub-paragraphs (4) and (5)) the licence expires, the period ending with that later day.”