



**SCRAP METAL DEALERS ACT 2013**  
**TAX CONDITIONALITY DECLARATION FORM**

**REF:**

I, (INSERT NAME AND ADDRESS).....

.....  
hereby declare that I have been directed to the relevant guidance (see below) about HMRC Tax duties upon scrap metal dealers by Basingstoke and Deane Borough Council, which I have read and that I understand my tax responsibilities and obligations acting as a licensed scrap metal dealer.

**Tax Responsibilities**

[If this is your first application for a Scrap metal licence or you have not held the same licence with another authority within the last 12 months you are not required to provide a tax check code for this application however you will need to read the documents below and sign the following declaration.](#)

Schedule 23 to Finance Act 2011 (Data Gathering Powers) and Schedule 36 to Finance Act 2008 (Information and Inspection Powers), grant HMRC powers to obtain relevant information from third parties. This includes licensing bodies being required to provide information about licence applicants.

From 04<sup>th</sup> April 2022 all applicants are required to read the following guidance relating to your obligations relating to your registration for tax due to be paid on earnings from your licensed trade:

- PAYE information: [www.gov.uk/income-tax/how-you-pay-income-tax](http://www.gov.uk/income-tax/how-you-pay-income-tax)
- registering for Self Assessment: [www.gov.uk/register-for-self-assessment](http://www.gov.uk/register-for-self-assessment)
- Corporation Tax information: [www.gov.uk/corporation-tax](http://www.gov.uk/corporation-tax)

I confirm that I am aware of the content of HMRC guidance relating to my (our) tax registration obligations.

<b>Applicant's Signature:</b>		<b>Date:</b>	
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