



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 7

#### MISCELLANEOUS AND FINAL

##### *Conditionality*

#### **342 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”
--	-----------------------------------	---	----

---

---

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

(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”
--	---	---	----

(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”
---	---	---	----

(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”
--	--	---	----

(8) At the end of the second column of each of the 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 2 October 2023.

### 343 Section 342: 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”;

---

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

(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 licences) 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”.

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

(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.”

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 131(2)(3) substituted for s. 131(2) by 2024 c. 3 Sch. 12 para. 5(3)
- s. 147A inserted by 2024 c. 3 Sch. 12 para. 8(1)
- s. 148A-148C inserted by 2024 c. 3 Sch. 12 para. 8(3)
- s. 150(6A) inserted by 2024 c. 3 Sch. 12 para. 50(5)(b)
- s. 151(1)(c) and word inserted by 2024 c. 3 Sch. 12 para. 9(2)(d)
- s. 151(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 9(2)(c)
- s. 151(6A) inserted by 2024 c. 3 Sch. 12 para. 9(4)
- s. 151(8) inserted by 2024 c. 3 Sch. 12 para. 9(6)
- s. 159(1)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(2)
- s. 159(2)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(3)
- s. 159(3)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(4)
- s. 159(4) inserted by 2024 c. 3 Sch. 12 para. 12(5)
- s. 165(2)(a)(i)(ii) s. 165(2)(a)(b) become s. 165(2)(a)(i)(ii) by 2024 c. 3 Sch. 12 para. 50(6)(b)
- s. 168(12) inserted by 2024 c. 3 Sch. 12 para. 14(8)
- s. 170(2A) inserted by 2024 c. 3 Sch. 12 para. 14(9)(b)
- s. 176A-176C and cross-heading inserted by 2024 c. 3 Sch. 12 para. 8(6)
- s. 176D-176F and cross-heading inserted by 2024 c. 3 Sch. 12 para. 16(1)
- s. 178(1A)(1B) inserted by 2024 c. 3 Sch. 12 para. 17(4)
- s. 178(5)(6) inserted by 2024 c. 3 Sch. 12 para. 17(6)
- s. 179(1A) inserted by 2024 c. 3 Sch. 12 para. 17(7)(a)
- s. 179(3A)(3B) inserted by 2024 c. 3 Sch. 12 para. 17(7)(b)
- s. 180(8)(b)(ii)(iia) substituted for s. 180(8)(b)(ii) by 2024 c. 3 Sch. 12 para. 19(4)
- s. 183A inserted by 2024 c. 3 Sch. 12 para. 20(5)
- s. 195(7A) inserted by 2024 c. 3 Sch. 12 para. 25(1)
- s. 196(1)(e) and words inserted by 2024 c. 3 Sch. 12 para. 22(1)(b)
- s. 196(1A) inserted by 2024 c. 3 Sch. 12 para. 21(1)(b)
- s. 197(4)(d)(e) inserted by 2024 c. 3 Sch. 12 para. 23(b)
- s. 197(5)(c) and word inserted by 2024 c. 3 Sch. 12 para. 22(2)(e)
- s. 197(6A) inserted by 2024 c. 3 Sch. 12 para. 21(2)
- s. 197(7A) inserted by 2024 c. 3 Sch. 12 para. 24
- s. 197A inserted by 2024 c. 3 Sch. 12 para. 25(2)
- s. 198A inserted by 2024 c. 3 Sch. 12 para. 26
- s. 211(1)-(1C) substituted for s. 211(1) by 2024 c. 3 Sch. 12 para. 27(a)
- s. 213(6A) inserted by 2024 c. 3 Sch. 12 para. 28
- s. 232(3A) inserted by 2024 c. 3 Sch. 12 para. 4(6)
- s. 232A inserted by 2024 c. 3 Sch. 12 para. 2(2)
- s. 236(2A) inserted by 2024 c. 3 Sch. 12 para. 31(3)
- s. 251A inserted by 2024 c. 3 Sch. 12 para. 29(1)
- s. 253(2)(b)(va) inserted by 2024 c. 3 Sch. 12 para. 56(10)(c)(iii)
- s. 255(2A) inserted by 2024 c. 3 Sch. 12 para. 34(1)(a)
- s. 255(4)-(6) inserted by 2024 c. 3 Sch. 12 para. 34(1)(c)
- s. 256A inserted by 2024 c. 3 Sch. 12 para. 35(1)
- s. 262(1A)-(1D) inserted by 2024 c. 3 Sch. 12 para. 36
- s. 267(3A) inserted by 2024 c. 3 Sch. 12 para. 42(1)(a)
- s. 267(3B)-(3D) inserted by 2024 c. 3 Sch. 12 para. 43(1)(b)
- s. 267A inserted by 2024 c. 3 Sch. 12 para. 42(2)
- s. 268A inserted by 2024 c. 3 Sch. 12 para. 2(4)

- s. 272(8)(da) inserted by 2024 c. 3 Sch. 12 para. 44(1)
- s. 272(9)-(11) inserted by 2024 c. 3 Sch. 12 para. 43(3)(b)
- s. 272A inserted by 2024 c. 3 Sch. 12 para. 42(3)
- s. 273(3)(ba) inserted by 2024 c. 3 Sch. 12 para. 44(2)
- s. 273(4)(pa) inserted by 2024 c. 3 Sch. 12 para. 57(3)(c)
- s. 273A273B inserted by 2024 c. 3 Sch. 12 para. 45(1)
- s. 273C inserted by 2024 c. 3 Sch. 12 para. 46
- s. 276(c)(iiia) inserted by 2024 c. 3 Sch. 12 para. 45(2)(b)
- s. 276(aa) inserted by 2024 c. 3 Sch. 12 para. 45(2)(a)
- s. 311A inserted by 2024 c. 3 s. 21(3)
- Sch. 14 para. 37A37B and cross-heading inserted by 2024 c. 3 Sch. 12 para. 2(6)(b)
- Sch. 14 para. 39(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(ii)
- Sch. 14 para. 39(2)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(iii)
- Sch. 14 para. 33A inserted by 2024 c. 3 Sch. 12 para. 37(3)
- Sch. 14 para. 6(1A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(a)
- Sch. 14 para. 34(2A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(b)(ii)
- Sch. 14 para. 3(3)-(5) substituted for Sch. 14 para. 3(3) by 2024 c. 3 Sch. 12 para. 2(6)(a)(iii)
- Sch. 15 para. 2(1)(za) inserted by 2024 c. 3 Sch. 12 para. 16(2)
- Sch. 15 para. 2(1)(k) inserted by 2024 c. 3 Sch. 12 para. 40(2)
- Sch. 15 para. 2(1)(l) inserted by 2024 c. 3 Sch. 12 para. 41(4)
- Sch. 15 para. 1(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(a)
- Sch. 15 para. 2(1)(ea) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(i)
- Sch. 15 para. 2(1)(fa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(ii)
- Sch. 16 para. 10(1) Sch. 16 para. 10 renumbered as Sch. 16 para. 10(1) by 2024 c. 3 Sch. 12 para. 58(3)(a)
- Sch. 16 para. 2(11)(b) inserted by 2024 c. 3 Sch. 12 para. 34(2)(d)(ii)
- Sch. 16 para. 2(3A) inserted by 2024 c. 3 Sch. 12 para. 38(3)
- Sch. 16 para. 2(12)(13) inserted by 2024 c. 3 Sch. 12 para. 38(8)
- Sch. 16 para. 4(3)(d) and word inserted by 2024 c. 3 Sch. 12 para. 39(3)(a)(ii)
- Sch. 16 Pt. 3 inserted by 2024 c. 3 Sch. 12 para. 40(1)
- Sch. 16 para. 10(2)(3) inserted by 2024 c. 3 Sch. 12 para. 58(3)(d)
- Sch. 16 para. 2(1)(b)(ba) substituted for Sch. 16 para. 2(1)(b) by 2024 c. 3 Sch. 12 para. 34(2)(a)
- Sch. 16 para. 3(1)(1A) substituted for Sch. 16 para. 3(1) by 2024 c. 3 Sch. 12 para. 39(2)
- Sch. 16 para. 3(7)-(9) substituted for Sch. 16 para. 3(7)(8) by 2024 c. 3 Sch. 12 para. 29(2)
- Sch. 16 para. 10(1)(a) word substituted by 2024 c. 3 Sch. 12 para. 58(3)(c)
- Sch. 16 para. 10(1) words inserted by 2024 c. 3 Sch. 12 para. 58(3)(b)(ii)
- Sch. 16 para. 10(1) words substituted by 2024 c. 3 Sch. 12 para. 58(3)(b)(i)
- Sch. 16A inserted by 2024 c. 3 Sch. 12 para. 41(1)