

Licences for Metal Dealers and Itinerant Metal Dealers – Guidance Notes

Orkney Islands Council

Civic Government (Scotland) Act 1982

These notes are for guidance only and are not an authoritative statement of the procedures and provisions relating to applications for licences and licences issued under the Civic Government (Scotland) Act 1982 (the 1982 Act). Any person who requires further information should consult the Head of Legal and Governance, as undernoted, or a solicitor.

1.	Introduction.
1.1.	In accordance with the 1982 Act: <ul style="list-style-type: none">• a metal dealer’s licence is required for carrying on business as a metal dealer; and• an itinerant metal dealer’s licence is required for carrying on business as an itinerant metal dealer.
2.	Definitions.
2.1.	“the Council” means Orkney Islands Council;
2.2.	“the licensing authority” means Orkney Islands Council;
2.3.	“the 1982 Act” means the Civic Government (Scotland) Act 1982 as amended by various statutory provisions and in particular by the Air Weapons and Licensing (Scotland) Act 2015;
2.4.	“itinerant metal dealer” means a person who:
2.4.1.	carries on a business which consists wholly or substantially of buying or selling for scrap: <ul style="list-style-type: none">• metal articles that are old, broken, worn out or defaced, or• partly manufactured articles that are made wholly or partly from metal,
2.4.2.	collects articles of the kind described in paragraph 2.4.1. above by means of visits from place to place, and
2.4.3.	disposes of such articles without causing them to be kept in a metal store or other premises (including by disposing or giving custody of the articles to a person who keeps a metal store);
2.5.	An itinerant metal dealer’s licence shall have effect so as to permit the licence holder to carry on business as an itinerant metal dealer anywhere in Scotland.
2.6.	“metal” means any metal (including any precious metal) and any alloy of any metals, whether old or new and includes manufactured articles, whether old or new, made wholly or partly of metal, of any of the materials commonly known as hard metal or of cemented or sintered metallic carbides;

2.7.	“metal dealer” means a person carrying on business in terms of paragraph 2.8 below but does not include an itinerant metal dealer;
2.8.	for the purposes of paragraph 2.7 above, a person carries on business as a metal dealer if the person:
2.8.1.	carries on a business which consists wholly or substantially of buying or selling for scrap: <ul style="list-style-type: none"> • metal articles that are old, broken, worn out or defaced, or • partly manufactured articles that are made wholly or partly from metal, or
2.8.2.	carries on business as a motor salvage operator (so far as that does not fall within paragraph 2.8.1 above).
2.9.	for the purposes of paragraph 2.8.2 above, a person carries on business as a motor salvage operator if the person carries on a business which consists wholly or substantially of:
2.9.1.	recovering salvageable parts from motor vehicles for re-use or sale and selling or disposing of the rest of the vehicle for scrap,
2.9.2.	buying significantly damaged motor vehicles and subsequently repairing and reselling them, or
2.9.3.	buying or selling motor vehicles which are to be the subject (whether immediately or upon a subsequent resale) of any of the activities mentioned in paragraphs 2.9.1 and 2.9.2 above.
2.10.	“metal store” means a place where metal is received or kept in the course of a metal dealer’s business;
2.11.	“processing”, in relation to metal, includes melting down and any process whereby the composition or form of the metal or of any article which is made of the metal is altered so as to make it substantially less identifiable than before the process, and “process” and “processed” shall be construed accordingly.
3.	Data Protection.
3.1.	The information provided on application forms will be used by the Council to enable decisions to be made on applications. The Council is required to collect the information in terms of legislation. Applicants’ information will be shared with a number of agencies which the Council is obliged to consult before making decisions on applications.
3.2.	The Council is obliged to make available some information submitted on application forms. The Council publishes electronic public registers in the Related Downloads section of the following Council webpage: https://www.orkney.gov.uk/Service-Directory/C/Civic-Government-Licences--Approved-Licence-Lists.htm
3.3.	The Council has published a guide to your rights under Data Protection legislation and how you can exercise these. This information is available on the Council’s website at https://www.orkney.gov.uk/Council/D/Data-Protection-Policy.htm or can be requested by contacting the Council directly.

3.4.	Information about how the Council will process your personal information is available on the Council's website at https://www.orkney.gov.uk/privacy
4.	Conditions.
4.1.	The Council may attach reasonable conditions to licences as it sees fit, with each application being dealt with on its own merits. The licence holder will be required to comply with the standard conditions which will form part of the licence when granted. These will usually accompany this document, but can be obtained from the Head of Legal and Governance, as undernoted, and are published at https://www.orkney.gov.uk/Service-Directory/S/Scrap-Metal-Dealer---Site-Licences.htm
5.	Determination of and Duration of Licences.
5.1.	A licence will normally be issued after the elapse of 42 days from receipt of an application. In certain circumstances, for example where objections have been received, applications can take considerably longer to be determined. A licence shall remain in force, unless previously suspended or revoked, for a period of either one year from the date when it comes into force or three years, dependent upon the application submitted. The Council can also determine a shorter period in any case, dependent upon the circumstances. The licence is not transferable.
6.	Licence to be Retained.
6.1.	The licence must not be altered, erased or defaced in any way, must be kept clean and legible and must not be lent to or used by any other person. Should the licence be lost or become defaced or illegible the licence holder shall obtain a replacement from the Council on payment of the appropriate fee. The licence holder shall produce their licence within 5 days of being requested to do so by an officer of Police Scotland, the Scottish Fire and Rescue Service or the Council.
7.	Return of Licence.
7.1.	A licence holder shall deliver their licence to the Council: <ul style="list-style-type: none"> • upon ceasing to act or trade as a Metal Dealer or Itinerant Metal Dealer; • within 7 days of receiving notice of the coming into effect of a decision of the-Council to suspend or vary the terms of the licence, or the decision of a Court to revoke it.
8.	Notification of Convictions or Material Change of Circumstances.
8.1.	The licence holder shall notify the Council of any conviction or material change within 14 days of the event. "Material change" means any change of circumstances affecting the licence holder (for example, change of their name or address) or the activity to which the licence relates, including any particulars referred to in the application for grant or latest application for renewal of the licence. If in doubt, notify the Council of any changes.

9.	Notification of Material Alterations.
9.1.	The licence holder shall not make or permit to be made any material change to the premises without the prior written consent of the Council unless in accordance with a requirement imposed by or in pursuance of any enactment other than Parts 1 or 2 of the 1982 Act. If in doubt as to whether consent is required, contact the Council.
10.	HMRC Tax Compliance
10.1.	This section 10.1 to 10.1.3 applies to applicants for a metal dealer site or itinerant licence who are: <ul style="list-style-type: none"> • applying for the first time; or • have previously held a metal dealer site or itinerant licence which has not been valid for a year or more.
10.1.1.	You must give the Council confirmation that you are aware of HMRC guidance about your tax obligations, published at https://www.gov.uk/guidance/confirm-your-tax-responsibilities-when-applying-for-a-taxi-private-hire-or-scrap-metal-licence . Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of the HMRC guidance.
10.1.2.	We are required to make you aware that HMRC has powers to obtain information from us. Schedule 23 to the Finance Act 2011 (Data Gathering Powers) and Schedule 36 to the 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. Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of this information.
10.1.3.	We are also required to provide you with the following GOV.UK website addresses for HMRC guidance about tax registration obligations: <ul style="list-style-type: none"> https://www.gov.uk/register-for-self-assessment https://www.gov.uk/corporation-tax https://www.gov.uk/income-tax/how-you-pay-income-tax Our application form includes a Declaration so that, by signing the form, you confirm that you are aware of this information.
10.2.	This section 10.2 to 10.2.6 applies to applicants for a metal dealer site or itinerant licence who: <ul style="list-style-type: none"> • want to renew a current metal dealer site or itinerant licence; • previously held a metal dealer site or itinerant licence, that ceased to be valid less than a year ago; or • hold/held a metal dealer site or itinerant licence with another licensing authority.
10.2.1.	You must complete a tax check at: <ul style="list-style-type: none"> https://www.gov.uk/guidance/complete-a-tax-check-for-a-taxi-private-hire-or-scrap-metal-licence.

10.2.2.	A tax check confirms that you are registered for tax, if necessary. HMRC advise that the tax check should only take a few minutes and you will only need to answer a few questions to tell HMRC how you pay any tax that may be due on income you earn from your licensed trade.
10.2.3.	HMRC advise that you must carry out the tax check yourself. You cannot ask a tax agent or adviser to do this on your behalf. The Council will only receive confirmation from HMRC that you have completed the tax check – we will not have access to information about your tax affairs. Therefore, unfortunately, Council staff cannot help you to carry out the tax check.
10.2.4.	<p>After you complete the tax check, you will be given a 9-character code. This is your tax check code and will expire after 120 days. You must provide it to the Council on your application form – we will not be able to process your application without it. If you do not provide a tax check code, we will ask you to provide one. If you do not, your licence will expire on whichever of the following dates is the latest:</p> <ul style="list-style-type: none"> • 28 days after we asked you to provide a tax check code; or • the date your licence expires (stated on your licence).
10.2.5.	<p>To carry out a tax check, you need:</p> <ul style="list-style-type: none"> • a Government Gateway user ID and password, • to know when you first got your licence, • the length of your most recent licence, • how you pay tax on the income you earn from your licensed activity.
10.2.6.	<p>If you are unable to carry out a tax check online, HMRC advise that there is guidance on GOV.UK and anyone who needs extra support will be able to complete the tax check by phone through HMRC’s customer helpline. You should contact:</p>
	<ul style="list-style-type: none"> • If you are an individual applicant: https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees The webpage contains a lot of information, including a phone number to contact HMRC about your tax check code on 0300 200 3300. They are available from Monday to Friday between 8 am and 6 pm and are closed on weekends and bank holidays. They advise that phone lines are less busy before 10 am. You must have your National Insurance number with you when you phone.
	<ul style="list-style-type: none"> • If you are a business (company or partnership) applicant: https://www.gov.uk/government/organisations/hm-revenue-customs/contact/corporation-tax-enquiries The webpage contains a lot of information, including a phone number to contact HMRC about your tax check code on 0300 200 3410. They are available from Monday to Friday between 8 am and 6 pm and are closed on weekends and bank holidays. They advise that phone lines are less busy between 8.30 am and 11 am. You must have your 10-digit Unique Tax Reference (UTR) that will be on all letters to you from HMRC when you phone.

10.3.	Further information for all applicants is published in the HMRC Tax Check Factsheet provided at the end of this document.
11.	Application Form and Fees.
11.1.	<p>Application forms are available online at https://www.orkney.gov.uk/Service-Directory/S/Scrap-Metal-Dealer---Site-Licences.htm or from:</p> <ul style="list-style-type: none"> • Head of Legal and Governance at Strategy, Performance and Business Solutions, Council Offices, School Place, Kirkwall, KW15 1NY; • Email: licensing@orkney.gov.uk; • Telephone 01856 873535, extensions 2229 or 2232 (voicemail available).
11.2.	<p>Application fees are published as a Related Download at https://www.orkney.gov.uk/Service-Directory/L/Licences_2.htm.</p> <p>Payment of the application fee can be made by card by phoning 01856 873535 and asking to make a card payment for an application for a booking office licence. The Customer Services advisor will need a code to accept the payment and you must quote the following code: R39 021 000 741 00.</p>
11.3.	Applications must be lodged with the Head of Legal and Governance at the address above no later than 6 weeks before the first day of the commencement of the activity.
11.4.	Applicants who would like Council staff to check their applications must arrange an appointment in advance to ensure that staff will be available when they would like to come in.
11.5.	Application forms must be completed legibly in block capital letters in black ink or typed. All questions must be answered.
11.6.	<p>Completed application forms must be returned to the address above along with the appropriate fee (see paragraph 11.2 above) and the following documentation:</p> <ul style="list-style-type: none"> • a plan, no larger than A3, showing details of the layout of any premises or site and the location.
11.7.	<p>Any person, including any business entity or any individual named on the application form in any capacity, must declare convictions, subject to the terms of the Rehabilitation of Offenders Act 1974. This legislation is available at www.legislation.gov.uk. If any person is in any doubt as to whether they require to declare convictions, they must obtain independent legal advice. If any person, including any business entity or any individual named on the application form in any capacity, wishes to declare that they have no convictions, the name of the business entity, as well as all individuals, must be printed at the question on the application form, followed by the answer "None". All names must be accounted for. The question cannot be left blank in relation to any business entity or individual named on the application form. If any business entity or individual named on the application form does not declare something which should have been declared, they may be prosecuted for failure to declare and this will affect the processing time and procedure for the application.</p>

11.8.	Only complete applications, including all necessary documentation and fees, can be accepted for processing. Incomplete applications shall be returned to the applicant.
11.9.	A Site Notice must be displayed at application premises for a continuous period of 21 days from the date of submission of the application. A Site Notice should not be displayed until the applicant has received confirmation from the Council that the application is satisfactory and can be processed. The Council will agree a date with the applicant for display of a Site Notice.
11.10.	A Site Notice and a Compliance Notice may be obtained online at https://www.orkney.gov.uk/Service-Directory/S/Scrap-Metal-Dealer---Site-Licences.htm or from the address above and must be returned to that address after 21 days to certify that the display requirement has been complied with. If the Site Notice is not displayed or the Compliance Notice is not returned, the Council shall advertise notice of the application in the local press to allow representations and objections to be made. If this is required, any decision on the application shall be delayed and the cost of the advertisement must be paid by the applicant.
11.11.	The Compliance Notice should be returned to the Head of Legal and Governance at the address above at least 21 days after the date from which the Site Notice is first displayed in accordance with paragraph 11.9 above, but no later than 25 days from that date.
11.12.	Paragraphs 11.9, 11.10 and 11.11 above regarding Site Notices and Compliance Notices do not apply to itinerant metal dealers.
12.	Processing the Application.
12.1.	Applications will be referred to Police Scotland, the Scottish Fire and Rescue Service and any relevant department of the Council for comment.
12.2.	Applications must be considered within 3 months of being lodged and the Council must reach a decision on them within 9 months.
12.3.	If an application is granted, a licence will be issued.
12.4.	If, during the processing of an application, the Council receives any objection or representation, we will send a copy to the applicant. The application and the objection or representation will then be referred to a meeting of the Licensing Committee. The applicant will be invited to attend the meeting and given the opportunity to address the Committee.
12.5.	If an application is refused, or granted conditionally, the applicant is entitled to ask the Council within 21 days to give reasons for such refusal, or the imposition of such conditions, and thereafter is entitled to appeal to the Sheriff against the decision on various grounds. Applicants should seek the advice of a solicitor if matters should get to that stage.
13.	Prior Refusal.
13.1.	If applicants have applied for and been refused a metal dealer's licence or itinerant metal dealer's licence, unless their circumstances have altered, their applications will be unlikely to be granted.

13.2.	If refused, applicants cannot apply for the same kind of licence in respect of the same activity or for the same premises, within one year of that refusal unless there has been a material change in circumstances.
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The remainder of this document should be read for details of:

- statutory provisions in the 1982 Act relating to metal dealers, including offences, acceptable forms of payment for metal, requirement to keep records, forms of records; and
- the Civic Government (Scotland) Act 1982 (Metal Dealers and Itinerant Metal Dealers) (Verification of Name and Address) Regulations 2016.

From this point in this document, the numbers in the left column refer to the relevant section of the 1982 Act.	
Offences, etc.	
7(1).	Any person who without reasonable excuse does anything for which a licence is required under any provision of Part 2 of this Act [other than section 27A – knife dealers’ licences] without having such a licence shall be guilty of an offence and liable, on summary conviction:
(a).	in a case where the licence so required is a metal dealer's licence, an itinerant metal dealer's licence or a public entertainment licence, to a fine not exceeding £20,000 or to imprisonment for a term not exceeding six months or to both; and
(b).	in any other case to a fine not exceeding level 4 on the standard scale.
7(2).	If a condition attached to a licence is not complied with, the holder of the licence shall, subject to subsection (3) below, be guilty of an offence and liable, on summary conviction:
(a).	in a case where the licence is a public entertainment licence and the condition is attached under section 41(3)(b) of this Act, to such fine or imprisonment as is mentioned in subsection (1)(a) above (or to both);
(aa).	in a case where the licence is a knife dealer's licence, to a fine not exceeding level 5 on the standard scale;
(ab).	in a case where the licence is a metal dealer's licence or an itinerant metal dealer's licence, to such fine or imprisonment as is mentioned in subsection (1)(a) (or to both), and
(b).	in any other case to a fine not exceeding level 3 on the standard scale.
7(3).	It shall be a defence for a person charged with an offence under subsection (2) above to prove that he used all due diligence to prevent the commission of the offence.
7(4).	Any person who, in making an application under this Part of this Act to the licensing authority, makes any statement which he knows to be false or recklessly makes any statement which is false in a material particular shall be guilty of an offence and liable, on summary conviction:
(a).	in a case where the application is for a knife dealer's licence, to a fine not exceeding level 5 on the standard scale; and
(b).	in any other case, to a fine not exceeding level 4 on the standard scale.
7(5).	Any person who, being the holder of a licence:
(a).	fails without reasonable excuse to notify the licensing authority of a material change of circumstances in accordance with paragraph 9(1) of Schedule 1 to this Act;
(b).	without reasonable excuse makes or causes or permits to be made any material change in any premises, vehicle or vessel in contravention of paragraph 9(2) of Schedule 1 to this Act;

(c).	fails without reasonable excuse to deliver his licence to the licensing authority in accordance with paragraph 13(2) of Schedule 1 to this Act,
	shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding, in the case of an offence under paragraph (a) or (b) above, level 3 on the standard scale, and in the case of an offence under paragraph (c) above, level 1 on the standard scale.
7(6).	Where a holder of a licence is convicted of an offence under section 5 (other than subsection (5) thereof), 6 or this section, the court by which he is convicted may, in addition to any other penalty which the court may impose, make an order in accordance with one or both of the following paragraphs:
(a).	that the licence shall be revoked;
(b).	that the holder of the licence shall be disqualified from holding a licence for a period not exceeding 5 years.
7(7).	Where the holder of a licence is convicted of an offence under this section, an extract of such conviction and sentence (if any) shall, within 6 days after the date of the conviction, be transmitted by the clerk of the court to the licensing authority which granted the licence.
7(8).	A person may appeal against an order under subsection (6) above in the same manner as against sentence and the court which made the order may, pending the appeal, suspend the effect of the order.
7(9).	A person may, at any time after the expiry of the first year of his disqualification under subsection (6) above, apply to the court which ordered the disqualification to remove it, and, on such application, the court may by order remove the disqualification as from such date as may be specified in the order or refuse the application, and, in either case, may order the applicant to pay the whole or any part of the expenses of such application.
7(10).	Where an offence is alleged to have been committed under subsection (2) above by an employee or agent named in a licence, proceedings in respect of that offence may be instituted against the joint licence holder who is the employer of the employee or principal of the agent, whether or not proceedings have been instituted against the employee or agent.
The above list may not be exhaustive and reference should be made to the 1982 Act for all offences under the Act.	
Acceptable forms of payment for metal.	
33A(1).	A metal dealer or an itinerant metal dealer may pay for metal only by a method of payment specified in subsection (2).
33A(2).	The methods of payment are:
(a).	by means of a cheque which under section 81A of the Bills of Exchange Act 1882 is not transferable, or
(b).	by electronic transfer of funds to a bank or building society account in the name of the payee.

33A(3).	If a metal dealer or an itinerant metal dealer pays for metal otherwise than in accordance with subsection (1), the dealer and each of the persons listed in subsection (4) (if any) commit an offence.
33A(4).	The persons are:
(a).	in a case of payment being made by a metal dealer at a place of business of the dealer, the person with day to day management of the place,
(b).	in any case, any person who, acting on behalf of the metal dealer or the itinerant metal dealer, makes the payment.
33A(5).	It is a defence for a metal dealer, an itinerant metal dealer or a person described in subsection (4)(a) who is charged with an offence under this section to prove that the dealer or, as the case may be, person:
(a).	made arrangements to ensure that the payment was to be made only in accordance with subsection (1), and
(b).	took all reasonable steps to ensure that those arrangements were complied with.
33A(6).	A person who commits an offence under this section is liable, on summary conviction, to a fine not exceeding level 5 on the standard scale.
33A(7).	The Scottish Ministers may by regulations:
(a).	amend subsection (2) so as to add, amend or remove methods of payment, and
(b).	make such consequential modification of section 33B or 33C(3) as they consider appropriate.
33A(8).	Regulations under subsection (7) are subject to the affirmative procedure.
33A(9).	In this section, “place of business” means a place of business operated by a metal dealer in the ordinary course of that dealer’s business as a metal dealer.
Acceptable forms of payment: meaning of “bank or building society account”.	
33B(1).	In section 33A(2)(b), “bank or building society account” means an account held with a bank or a building society.
33B(2).	For the purposes of subsections (1) and (4):
(a).	“bank” means an authorised deposit-taker that has its head office or a branch in the United Kingdom, and
(b).	“building society” has the same meaning as in the Building Societies Act 1986.
33B(3).	In subsection (2)(a), “authorised deposit-taker” means:
(a).	a person who has permission to accept deposits under Part 4A of the Financial Services and Markets Act 2000 (but see subsection (4) for exclusions),
(b).	an EEA firm of the kind mention in paragraph 5(b) of Schedule 3 to that Act that has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12(1) of that Schedule).

33B(4).	The reference in subsection (3)(a) to a person who has permission to accept deposits under Part 4A of the Financial Services and Markets Act 2000 does not include:
(a).	a building society,
(b).	a society registered as a credit union under the Co-operative and Community Benefit Societies Act 2014 or the Credit Unions (Northern Ireland) Order 1985 (S.I. 1985/1205 (N.I. 12)),
(c).	a friendly society within the meaning given by section 116 of the Friendly Societies Act 1992, or
(d).	an insurance company within the meaning of section 275 of the Finance Act 2004.
Requirement to keep records.	
33C(1).	This section applies where a metal dealer or an itinerant metal dealer (“the dealer”), in the course of the dealer’s business:
(a).	acquires any metal (whether or not for value), or
(b).	processes or disposes of any metal (by any means).
33C(2).	In respect of any metal acquired, the dealer must record the following information:
(a).	the description and weight of the metal,
(b).	the date and time of the acquisition of the metal,
(c).	if the metal is acquired from another person: <ul style="list-style-type: none"> • the name and address of the person, • the means by which the person’s name and address was verified,
(d).	the price, if any, payable in respect of the acquisition of the metal, if that price has been ascertained at the time when the entry in the record relating to that metal is to be made,
(e).	the method of payment of the price (if applicable),
(f).	where no price is payable for the metal, the value of the metal at the time when the entry is to be made as estimated by the dealer,
(g).	in the case of metal delivered to the dealer by means of a vehicle, the registration mark (within the meaning of section 23 of the Vehicle Excise and Registration Act 1994) borne by the vehicle.
33C(3).	Where the dealer has paid for metal, the dealer must keep a copy of:
(a).	the cheque, or
(b).	the document evidencing the electronic transfer of funds.

33C(4).	In respect of any metal processed or disposed of, the dealer must record the following information:
(a).	the description and weight of the metal immediately before its processing or disposal,
(b).	in the case of metal which is processed, the process applied,
(c).	in the case of metal disposed of by sale or exchange: <ul style="list-style-type: none"> • the consideration for which it is sold or exchanged, • the name and address of the person to whom the metal is sold or with whom it is exchanged, and • the means by which the person's name and address was verified,
(d).	in the case of metal disposed of otherwise than by sale or exchange, its value immediately before its disposal as estimated by the dealer.
33C(5).	The dealer must:
(a).	keep separate records in relation to: <ul style="list-style-type: none"> • metal acquired, and • metal processed or disposed of,
(b).	record the information immediately after the metal is acquired, processed or disposed of,
(c).	keep a copy of any document produced by a person to verify that person's name or address, and
(d).	retain information recorded or documents kept under this section for a period of not less than 3 years beginning with the date on which the information was recorded or document obtained.
33C(6).	The Scottish Ministers may by regulations:
(a).	specify the means by which a person's name and address may be verified for the purposes of this section,
(b).	require further information to be recorded about any metal acquired, processed or disposed of by metal dealers or itinerant metal dealers.
33C(7).	Regulations under subsection (6):
(a).	may make different provision for different purposes, and
(b).	are subject to the negative procedure.
Please note details of the Civic Government (Scotland) Act 1982 (Metal Dealers and Itinerant Metal Dealers) (Verification of Name and Address) Regulations 2016 from page 13 of this document.	
Forms of records.	
33D(1).	A metal dealer or an itinerant metal dealer ("a dealer") must record the required information: <ul style="list-style-type: none"> (a) in books with serially numbered pages, or (b) by means of a device for storing and processing information.

33D(2).	Where a dealer records the required information in books, the dealer must use separate books for recording the required information about:
(a).	metal acquired, and
(b).	metal processed or disposed of.
33D(3).	Where a dealer uses a device for storing and processing information, the dealer must, by means of the device or otherwise, keep details of all modifications made in the records kept by the device.
33D(4).	Where a dealer is required to keep a copy of a document under section 33C, it is sufficient for the dealer:
(a).	to keep an electronic copy of the document, and
(b).	in relation to a document verifying a person's name or address, keep only one copy of the document.
33D(5).	In this section, "required information" means the information about metal acquired, processed or disposed of that a dealer is required to record under or by virtue of section 33C(2), (4) or (6).
Metal dealer to keep records for each place of business.	
33E(1).	A metal dealer must keep separate records of the required information in relation to:
(a).	each place of business operated by the dealer, and
(b).	any metal acquired, processed or disposed of otherwise than at such a place of business.
33E(2).	Where a metal dealer records the required information in books, the dealer must not, at any time at a place of business, use more than:
(a).	one book for recording the required information about metal acquired, and
(b).	one book for recording the required information about metal processed or disposed of.
33E(3).	In this section: "place of business" means a place of business operated by a metal dealer in the ordinary course of that dealer's business as a metal dealer, "required information" means the information about metal acquired, processed or disposed of that a dealer is required to record under or by virtue of section 33C(2), (4) or (6)."
Offences relating to metal dealing.	
34(1).	Any metal dealer or itinerant metal dealer who disposes of metal to a person apparently under the age of 16 or who acquires metal from such a person, whether that person is acting on his own behalf or on behalf of another person, shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding level 3 on the standard scale.
34(2).	In any proceedings for an offence under subsection (1) above, it shall be a defence to prove that the person to whom it is alleged the metal was disposed of or from whom it is alleged it was acquired was 16 years of age or over at the time.

34(2A).	Any metal dealer or itinerant metal dealer who fails to comply with a requirement of section 33C, 33D or 33E commits an offence and is liable, on summary conviction, to a fine not exceeding level 3 on the standard scale.
34(3).	Any metal dealer or itinerant metal dealer who knowingly or recklessly produces any information or document which the dealer is required to record or keep under section 33C which is false or misleading in a material particular shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding level 4 on the standard scale.
34(4).	Any person who, when selling metal to or purchasing metal from a metal dealer or itinerant metal dealer, gives the dealer a false name or address shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding level 3 on the standard scale.
Functions of the court in relation to metal dealers convicted of offences.	
35(1).	Where a metal dealer or itinerant metal dealer is convicted of an offence relating to his business as such, the court by which he is convicted may make any order which it is competent to make under section 7(6) of this Act and an extract of such conviction and sentence (if any) shall, within 6 days after the date of the conviction, be transmitted by the clerk of the court to the licensing authority which granted the licence.
35(2).	Where a metal dealer is convicted:
(a).	of an offence relating to his business as such; or
(b).	of any offence which in the opinion of the court is an offence involving dishonesty,
	the court may, in addition to any other order which it is competent to make, order that he shall not dispose of or process any metal acquired by him until the expiry of a period of 7 days after its acquisition.
35(3).	In making an order under subsection (2) above, the court shall specify a period not exceeding 2 years for which it is to remain in force, but the court may revoke such an order at any time on the application of the person to whom it relates.
35(4).	Any person who fails to comply with an order made in relation to him under subsection (2) above shall be guilty of an offence and liable, on summary conviction, to a fine not exceeding level 4 on the standard scale or to imprisonment for a period not exceeding 60 days or to both.
35(5).	A licensing authority receiving, by virtue of subsection (1) above, an extract of conviction and sentence (if any) of an itinerant metal dealer shall notify all other licensing authorities of the particulars of the conviction.
Appropriate licence required.	
36.	Where a person carries on business as a second-hand dealer and as a metal dealer and as an itinerant metal dealer or as any two of these kinds of dealer he shall require the appropriate licence in respect of each activity.

The Civic Government (Scotland) Act 1982 (Metal Dealers and Itinerant Metal Dealers) (Verification of Name and Address) Regulations 2016.	
Means of Verification.	
1.	For the purposes of section 33C of the Civic Government (Scotland) Act 1982, the means by which a person's name and address may be verified is for the metal dealer or itinerant metal dealer ("the dealer") to refer to:
(a).	a document listed in paragraph (2) which bears the person's name, photograph and residential address; or
(b).	(i) a document listed in paragraph (2) which bears the person's full name, photograph and date of birth; and (ii) a document listed in paragraph (3) which bears the person's full name and residential address.
2.	The documents for the purposes of paragraph (1)(a) or (b)(i) are:
(a).	a valid United Kingdom passport;
(b).	a valid passport issued by an EEA state;
(c).	a valid Great Britain or Northern Ireland photo-card driving licence; and
(d).	a valid biometric immigration document.
3.	The documents for the purposes of paragraph (1)(b)(ii) are:
(a).	a bank or building society statement;
(b).	a credit or debit card statement;
(c).	a council tax bill or statement where the person's address is in England, Wales or Scotland;
(d).	a rate bill or statement where the person's address is in Northern Ireland; and
(e).	a utility bill, but not a mobile telephone bill,
	provided that the date on which the document was issued is not more than three months before the date the metal is acquired by the dealer or not more than three months before the date the metal is disposed of by sale or exchange by the dealer.
4.	In this regulation:
	"biometric immigration document" means a biometric immigration document issued in accordance with the Immigration (Biometric Registration) Regulations 2008;
	"driving licence" means a licence granted under: (a) Part 3 of the Road Traffic Act 1988; or (b) the Road Traffic (Northern Ireland) Order 1981; and includes a provisional licence, a Counterpart Community licence and a British external licence within the meaning of those enactments;

	<p>“EEA State” means:</p> <p>(a) a state which is a member State of the EU; or</p> <p>(b) any other state which is a party to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992, together with the Protocol adjusting that Agreement signed at Brussels on 17 March 1993; and</p>
	<p>“United Kingdom passport” has the meaning given in section 33(1) of the Immigration Act 1971.</p>

1 September 2016.

Updated: 2018-05-25.

Updated: 2023-10-02 Sections 10, 11.2, 11.6, 11.7 and HMRC Tax Check Factsheet.



HM Revenue
& Customs

Tax Check Factsheet

What's changing

From 4 April 2022 in England and Wales and from 2 October 2023 in Scotland and Northern Ireland you'll need to complete new tax checks with HM Revenue and Customs (HMRC) when applying to renew the following licences:

- Taxi and private hire drivers
- Private hire operators (England and Wales only)
- Booking offices (Scotland only)
- Scrap metal dealer sites
- Mobile or itinerant scrap metal collectors

How changes may affect you

What you need to do will depend on whether you're applying for a licence for the first time or whether you're making a subsequent application, such as renewing a licence.

Getting a new licence: If you are applying for a licence for the first time, you will not need to complete the tax check. However, licensing bodies will ask you to read HMRC guidance on what you need to do to be properly registered for tax in the future and you'll need to confirm you have done this.

Renewing a licence: If you renew or apply for a subsequent licence under a different licensing body, you'll have to do a tax check. You can complete the tax check on GOV.UK, through your Government Gateway account. If you do not already have a Government Gateway account, you should create one in advance of renewing your licence.

About the tax check

The tax check should only take a few minutes and you will only need to answer a few questions to tell HMRC how you pay any tax that may be due on income you earn from your licensed trade. There'll be guidance on GOV.UK and anyone who needs extra support will be able to complete the tax check by phone through HMRC's customer helpline.

When you've completed the tax check, you'll get a code. You must give this code to your licensing body. The licensing body cannot proceed with your licence application or renewal until the tax check is completed and they've received the code.

Your licensing body will only receive confirmation from HMRC that you've completed the tax check, they will not have access to information about your tax affairs.

What you need to do

If you haven't registered to pay tax on earnings from your licensed trade, please go to GOV.UK to check if you need to register as soon as possible:

- if you're an employee, find information on Pay As You Earn (PAYE) by going to GOV.UK and searching 'How you pay income tax'
- if you're self-employed, find information on registering for Self Assessment by going to GOV.UK and searching 'Register for Self Assessment'
- if you operate through a company, find information on Corporation Tax by going to GOV.UK and searching 'Corporation Tax'

If you should have been registered to pay tax and have not been, HMRC will work with you promptly and professionally to get you back on the right track. It's your responsibility to get your tax right, but HMRC is here to help.

You can get help from HMRC if you need extra support, for example if you need information in a different format or need help filling in forms. Visit GOV.UK and search 'Get help from HMRC if you need extra support'.

For further guidance on the tax check go to GOV.UK and search 'Complete a tax check for a taxi, private hire or scrap metal licence'.