HMRC - HMAG31605 - Revocation Of Approval: Overview

You should consider revocation of a business’s approval where it is no longer fit and proper to carry out an approved activity, because for example it:

is non-compliant, failing to reasonably react to warning letters and/or other sanctions, or failed to notify us that an approval is no longer needed and/or

represents a high revenue risk, for example, the business knowingly enters into high risk trading activities.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

Conditions could either be a Commissioner’s Directions on warehouses where the goods are stored, or a new bespoke condition directly on the approval you are considering. Further Conditions Guidance is available in HMAGxxxxx (Note: reference and link to be added when revised Conditions guidance is published).

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