HMRC - HMAG31625 - Revocation Of Approval: Reasons For Revoking An Approval

Any revocation action taken must be for a reasonable cause, for example:

the approval is no longer needed and the approved person has failed to notify us.

proven links to fraud/serious non-compliance, such as;

openly trading in high risk markets,

providing false information to deceive,

evidence of illicit trading with known non-compliant traders or fraudulent businesses,

company officials have unspent convictions for revenue fraud/serious non-compliance,

where there is sufficient evidence to criminally charge the person for involvement with a serious revenue offence.

significant non-compliance in this or other HMRC regimes, such as;

non-compliance resulting in assessments for tax and duty, penalties, seizures etc.

failure to improve compliance after being warned that without appropriate improvement revocation will follow,

little or no attempt to pay departmental debts,

significant and persistent discrepancies in declarations,

persistent breaches of regulations, such as,

continued failure to make returns and/or pay duty on time,

significant record keeping and stock control failings,

no access to a valid deferment account when needed.

non-compliance with conditions, such as,

failure to carry out adequate due diligence,

a registered owner fails to tell the warehousekeeper of warehouse sales

unauthorised exports,

financial security cannot be provided when required,

premises no longer meet agreed throughput or stockholding criteria,

significant health & safety or security issues with approved premises.

Please note, these examples are not exhaustive.

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