HMRC - HMAG31645 - Revocation Of Approval: Minded To Revoke Letters

A ‘minded to revoke’ letter should be issued where serious or significant non-compliance is identified, making revocation appropriate. Its purpose is to advise the approval holder that you are inclined to revoke their approval on the basis of facts that you must set out fully in your ‘minded to revoke’ letter. It provides the trader with an opportunity to address the factual basis on which your intention to revoke is made and an opportunity for the business to draw to your attention any relevant detail you may have overlooked or not fully appreciated. This helps ensure that you take all relevant matters into account.

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If the business responds with additional information to support remaining approved, then you should carefully consider this with the facts that you had previously gathered. In some cases you may need to revisit the business to further test the new information provided or impose conditions while considering the business’s case.

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Where revocation is no longer appropriate, you should consider whether other sanctions should now be applied, for example, conditions on the approval. If other sanctions are not applicable, you should write to the business to explain that you will not be pursuing revocation at this time but that does not preclude revocation action being taken in the future should further evidence come to light which demonstrates that the business is no longer fit and proper.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000) You should respond directly to any letter providing additional information resulting from your ‘minded to revoke’ letter, explaining why the information was not sufficient to change your decision. You should provide a full reason for the revocation action, re-iterating points raised in any ‘minded to revoke’ letter and detailing any new supportive evidence. You should also fully address any arguments put forward by the trader to mitigate concerns or challenge the decision to revoke, explaining why you still consider revocation appropriate. Your response should clearly explain why the approved person is no longer ‘fit and proper’ to remain approved.

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A ‘minded to revoke’ letter is not required if immediate revocation is required.

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