HMRC - HMAG31670 - Revocation Of Approval: Detail Required In A Letter Notifying A Period Of Notice

All letters notifying a period of notice/decision to revoke an approval must be on appropriate letter headed paper and include:

length of any period of notice given

date on which the authorisation/approval expires

reasons for revocation, clearly explained with detail of any

 irregularities identified and when these were originally notified to the business

assessments/penalties which influenced your revocation decision

evidence that enquiries were made to establish the circumstances and underlying facts in seizures, previous refusals / revocations, connected person concerns and how the business was directly involved

analysis of any mitigation raised by the business in their response to the ‘minded to revoke’ letter

what effect revocation will have on the business, for example:

a warehousekeeper can no longer occupy the warehouse

a registered owner can no longer hold or buy relevant warehouse goods held under duty suspension arrangements

a registered consignee can no longer import duty suspended goods from the EU

impact on other regimes the business is still approved to operate

any new conditions of approval during the period of notice

what the business must do in the period of notice to prevent goods they either own or are responsible for becoming liable to forfeiture

right of appeal and how to do so

your signature as the decision maker

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