HMRC - TOBPMMLS4100 - Fit And Proper Criteria

Before taking a decision to grant a licence you must be satisfied that the main criteria is met:

there is no evidence of illicit trading indicating the business is a serious threat to revenue (assessments, seizures, penalties and so on)

key persons involved in the business (directors, beneficiaries, other guiding minds) have not been previously involved in significant revenue non-compliance, or fraud, either within excise or other regimes

there are no connections between the businesses, or key persons involved in the

business, with other known non-compliant or fraudulent businesses

key persons involved in the business have no criminal convictions which are relevant, for example, offences involving any dishonesty or links to organised criminal activity - we will normally disregard convictions that are spent provided there are no wider indications that the person in question continues to pose a serious threat to the revenue (an ‘unspent’ conviction is one that has not expired under the terms of the Rehabilitation of Offenders Act 1974)

the application is accurate and complete and there has been no attempt to deceive

there has not been negligent or persistent failures to comply with any HMRC recordkeeping requirements

the applicant, or key persons in the business, have not previously attempted to avoid gaining a licence and carried out regulated tobacco activities without one

the business has provided sufficient evidence of its commercial viability and/or credibility

there are no outstanding, unmanaged HMRC debts or a history of poor payment

The business has in place satisfactory due diligence procedures to protect it from trading in illicit supply-chains.

Whilst you should take all the above criteria into account, they are not exhaustive

Previous page

Next page