HMRC - TOBPMMLS4150 - Evidence Of Illicit Trading

When making a decision you must base it on sound evidence, disclosable at tribunal, that granting a licence would pose a serious threat to the revenue. Examples of evidence that we should consider when assessing the fit and proper status of any key persons would include:

assessments for duty-unpaid or for other under declarations of tax that suggest there is a significant risk that the business would be prepared to trade in illicit tobacco

seizures

penalties for wrongdoing or other civil penalties which suggest a business does not have a responsible outlook on its tax obligations

selling or purchasing tobacco products manufacturing machinery with unlicensed person/business

evidence of fraud

serious non-compliance with other taxes

previous licences revoked or refused

key persons have been disqualified as a director under company law.

This is not intended as an exhaustive list. Other evidence gathered may be relevant in the circumstances of any particular case.

The individual/business must be informed of any evidence upon which refusal or revocation is based.

You must not use evidence unless it has been notified to the business.

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

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