HMRC - TOBPMMLS4250 - Connections To Other Non-Compliant Or Fraudulent Businesses

You should carry out checks to ensure that there are no connections between the business, or key persons involved in the business, with other known non-compliant or fraudulent businesses.

You should ensure that the granting of the licence is clean of influence from persons known to be a serious threat to the revenue. You should therefore look at whether the applicant’s business has any links to such persons and establish whether these links mean that those persons have, or could have, influence over the business affairs. Any link that is considered to pose a threat to the revenue, for example a key person has been previously involved in fraudulent activity, or a director was previously a director of a company that had an excise approval revoked, should be taken into account when considering the application.

In addition, even if the key persons directly associated to the applicant’s business themselves appear to have an unblemished history, you should take account of any apparent connections they have with individuals that are not so. If such connections are apparent, you will need to consider what substantive evidence there is that this connection leads to a risk of influence of the applicant business, which would justify refusing or revoking the licence.

Previous page

Next page