HMRC - TOBPMMLS4300 - Key Persons With Criminal Convictions

All sole traders, partners and company officials, including directors and company secretaries, provided with the written application will be subject to a Disclosure and Barring

Service (DBS) check to ascertain whether they have any relevant unspent convictions.

An ‘unspent’ conviction is one that has not expired under the terms of the Rehabilitation of

Offenders Act 1974. Each case must be looked at on its own merit but it is very unlikely that we would grant a licence where one of the key persons had a relevant unspent conviction. Examples of relevant convictions would include convictions for some form of dishonesty or fraud, or for offences linked to terrorism or organised crime. You should consider the relevance of other convictions in the context of whether they suggest the person could pose a heightened risk to the revenue. You should normally disregard any convictions that are spent provided there are no wider indications that the person in question continues to pose a serious threat to the revenue.

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