



# GLAA Brief

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Tax compliance in the regulated  
sectors

**This Brief reminds all labour providers and users that the GLAA works in partnership with HM Revenue and Customs to ensure tax compliance in GLAA regulated sectors.**

## Introduction

The GLAA works in partnership with other Government departments to prevent the exploitation of vulnerable workers. One of the ways in which we do this is to share information across Government departments, including HM Revenue and Customs (“HMRC”).

## Licensing and supply chain tax losses

The GLAA, together with HMRC, is taking this opportunity to remind all GLAA licence holders of the importance of operating in a tax compliant manner which fully conforms to HMRC and National Minimum Wage (“NMW”) regulations. Being tax and NMW compliant will help your business avoid unnecessary disruption and support your compliance with your legal obligations, including the GLAA Licensing Standards.

We recommend that all licenced businesses regularly carry out vigorous due diligence checks and periodically review your due diligence processes to ensure that these are protecting the integrity of your business as intended.

HMRC Due Diligence guidance can be found here:

[Supply chain due diligence principles - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/supply-chain-due-diligence-principles)

HMRC has identified instances of tax non-compliance through the accumulation of high-value long term tax debt by some GLAA licence holders. The GLAA and HMRC are working together to contact these businesses to reduce these debts.

We are also working jointly to detect and address any further tax related non-compliance.

Businesses involved with any form of tax, NMW and/or GLAA non-compliance run the risk of disruption, reputational damage and, ultimately, loss of their GLAA licence. Therefore it is essential that all GLAA licence holders remain tax compliant at all times in accordance with their legal obligations as well as licensing standard 2.1 (PAYE, NI and VAT).

### Further information

If you any further queries, please contact the GLAA helpline on 0345 602 5020 or email [licensing@gla.gov.uk](mailto:licensing@gla.gov.uk).

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