



Scrap Metal Licensing Policy

April 2024

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V1.0			Policy Adopted on 7 th February 2024 and in force from 1 st April 2024

1.0 Introduction

1.1 Accessibility

We have actively considered the needs of blind and partially sighted people in accessing this document. We will make this document available in full on our website and you may download and translate it into other accessible formats. If you have other needs in this regard, please contact the licensing service on licensing@buckinghamshire.gov.uk

1.2 Buckinghamshire Council

Buckinghamshire Council came into effect on 1 April 2020, bringing together the former Buckinghamshire County Council, and the four District Councils of Aylesbury Vale, Chiltern, South Bucks and Wycombe. The county has a population of over 550,000 residents and includes the towns of Buckingham, Winslow, Aylesbury, Wendover, Princess Risborough, Chesham, Amersham, High Wycombe, Beaconsfield and Gerrards Cross. The county has a significant amount of rural space with over a quarter of the county within the Chilterns Area of Outstanding Beauty and a further third is covered by the Metropolitan Green Belt.

A map showing the Council's area can be attached as Appendix 2.

A search can be carried out to see if an address or particular scrap metal site falls within this area through the local authority finder <https://www.gov.uk/find-local-council>

This policy has been written taking into consideration the following 4 key priorities identified in the [Buckinghamshire Council Corporate Plan 2020 to 2025](#):

- strengthening our communities
- improving our environment
- protecting the vulnerable
- increasing prosperity

Licensing has a crucial role to play in achieving these goals, through the formulation of policy, decision-making, promotion of best practice and enforcement activities.

1.3 About this Policy

This is Buckinghamshire Council's first published scrap metal licensing policy statement, "Policy". The Policy replaces any scrap metal licensing policies adopted by the previous District Councils of Aylesbury Vale, Chiltern, South Bucks and Wycombe.

Whilst there is no legal requirement for the Council to have a Policy relating to scrap metal licensing, a policy benefits all interested parties, providing a clear and consistent framework for the Council's approach to scrap metal licensing.

The Policy sets out how Buckinghamshire Council will work to ensure that there is a level playing field for scrap metal dealers operating in the Council area, ensuring that persons operating these types of businesses are compliant with legislation.

In preparing this new Policy, Buckinghamshire Council has taken into account the latest supplementary guidance produced by government, Local Government Association examples of best practice and information provided by organisations such as the British Metals Recycling Association.

The Council has consulted widely in the formulation of this Policy, including the following:

- Licensees holding a current Scrap Metal Site or Collectors licence
- Buckinghamshire Council's Licensing Committee
- Environment Agency
- Waste and Street Scene Services
- Ward Councillors
- Town Councils and Parish Councils
- Cabinet Member for Regulatory Services
- Thames Valley Police
- Local residents and businesses
- Buckinghamshire and Surrey Trading Standards
- British Transport Police
- Buckinghamshire Fire and Rescue Service
- Trade Associations such as British Metals Recycling Association, Vehicle Recyclers Association, British Vehicle Salvage Federation
- Other stakeholders such as National Infrastructure Crime Reduction Partnership

To ensure that the policy remains fit for purpose, it will be reviewed as legislative changes occur and updated accordingly, with a formal review being carried out at least every 5 years. We may make minor amendments to this policy, with the agreement of the Chairman of the Licensing Committee, Cabinet Member for Regulatory Services and the Head of Service for licensing.

1.4 Legislation and Guidance

Appendix 1 contains a list of the legislation, regulations and guidance relevant to applicants, licence holders and officers working within scrap metal licensing.

2.0 Role of the Council in the licensing of Scrap Metal Dealers

When the Scrap Metal Dealers Act 2013 (SMDA) commenced in October 2013, it repealed the Scrap Metal Dealers Act 1964 (and linked legislation) and Part 1 of the Vehicles (Crime) Act 2001 relating to Motor Salvage operators. The SMDA created a revised regulatory regime for the scrap metal recycling and vehicle dismantling industries which would better reflect the modern scrap metal industry.

The SMDA aims to raise standards across the scrap metal industry by:

- Requiring dealers to keep detailed and accurate records of transactions.
- Requiring dealers to verify the identity of those selling metal to them.
- Prohibiting making of cash payments for scrap metal

The SMDA identifies local authorities, or councils, as the principal regulator, giving them the power to better regulate these industries by allowing them to refuse to grant a licence to 'unsuitable' applicants, and a power to revoke licences if a dealer becomes 'unsuitable'.

Decisions, including the setting of fees and the power to determine applications is an Executive function of the Council. The power to grant licences and take enforcement under the SMDA is duly delegated to officers as detailed under the Council's Scheme of Delegations.

3.0 Scrap Metal Dealers Act 2013 (SMDA)

The SMDA can be viewed in full, including explanatory notes here:

<https://www.legislation.gov.uk/ukpga/2013/10/enacted>

As set out in the SMDA, all scrap metal dealers must obtain a licence from the local authority in order to carry on their business. It is an offence to carry on a business as a scrap metal dealer without first obtaining the appropriate licence. The offence is punishable on summary conviction with an unlimited fine in the Magistrates Court.

3.1 Scrap Metal Dealer

A dealer is defined as:

- (a) someone carrying on a business which consists wholly or in part of buying and selling scrap metal, whether or not the metal is sold in the form in which it is bought or
- (b) who carries on business as a motor salvage operator (so far as that does not fall in paragraph a)

However, a manufacturing business that sells scrap metal created only as a by-product of the processes it uses, or because it has a surplus of materials, is not caught by this definition.

3.2 Scrap metal

Under the SMDA, scrap metal includes:

- any old, waste or discarded metal or metallic material, and
- any product, article or assembly which is made from or contains metal and is broken, worn out or regarded by its last holder as having reached the end of its useful life.

Gold, silver, and any alloy of which 2% or more by weight is attributable to gold or silver is not considered to be 'scrap metal'. However, the definition does include platinum and a range of other rare metals that are now being used in catalytic converters. For this reason, catalytic converters are often targeted by thieves as they can be quickly removed from parked vehicles. Thieves may then attempt to sell stolen converters via scrapyards, online or ship them abroad. Importantly, the definition focuses on the condition of the metal rather than the purpose of the sale. For example, a broken or damaged catalytic converter, which is unlikely to work without repair, is likely to meet the definition of scrap metal. Similarly metal stolen from historic sites is likely to be presented for sale in a damaged state and therefore fall under the definition. Provisions within the SMDA allow the Secretary of State by order to amend the definition of 'scrap metal'.

3.3 Types of licence

The Government's supplementary guidance on the SMDA can be found here:

<https://www.gov.uk/government/publications/scrap-metal-dealers-act-2013-supplementary-guidance>

There are two types of licence. Both last for a period of three years:

Site licence

The operator of any site in the District whose operations may include the buying and/or selling of scrap metal should carefully consider whether they require a site licence under the SMDA.

A site is defined as any premises used in the course of carrying on business as a scrap metal dealer (whether or not metal is kept there). This includes motor salvage operations which themselves undertake the following:

- Part or whole recovery of salvageable parts for re sale, and or for sale as vehicle for scrap
- Wholly or mainly buying written off vehicles and then repairing and selling them
- Wholly or mainly buying or selling motor vehicles for the purpose of salvaging parts from them or repairing them and selling them.

Skip hire companies may require a site licence depending on the circumstances. A company engaged in the buying or selling of scrap metal is likely to require a licence from the Council, unless the activity is considered a minimal or minor part of the business.

It is important to note that any person, agent, broker or trader that buys or sells metal on paper /online without operating a physical scrap metal site is carrying on business as a scrap metal

dealer and will require a licence. This person would need a site licence granted by Buckinghamshire Council in line with the requirements of the SMDA if the premises from which they trade is based in the Council's area.

Buckinghamshire Council is responsible for granting licences to any site located within the Council's boundaries. All of the sites within the Council's area from which the licence holder carries on the business as a scrap metal dealer must be identified. A site manager must be named for each site. A site licence holder can transport scrap metal from third party businesses by arrangement from any other local council area provided it is in the course of the business from that site but cannot engage in the regular door to door collections of a licensed collector.

Collectors' licence –

A collector is defined as a person who carries on a business as a scrap metal dealer otherwise than at a site, and regularly engages in the course of that business in collecting waste metal including old, broken, worn out or defaced articles by means of door-to-door collections. Scavenging for metal can be classed as making door to door collections

A Buckinghamshire Council issued collector's licence allows the licensee to only operate as a mobile collector within the Council's boundaries. It does not allow the collector to operate in any other council areas, and a separate licence must be obtained from each council area the collector wishes to operate in. The licence does not authorise the licensee to operate a site. There is no restriction regarding the location to where the collector can transport and sell scrap metal.

A mobile collector cannot store scrap metal at a premises. However, in the course of a collection, it is common practice for collectors to wait for their vehicle to be at capacity before unloading it at a scrap metal dealer's site. This Council does not consider the storage of scrap metal on the collector's vehicle to render the premises the vehicle is stored at as a site, providing the vehicle is not unloaded.

Those transporting metal to a scrap metal site for profit are required to be registered as a 'waste carrier'. Waste carriers must ensure that the waste goes to a properly licensed or exempt site; they must complete a waste transfer note which must include a description of the waste and be signed by the carrier and the person to whom the waste is given or sold. Details of licensed sites can be checked on the Environment Agencies public register.

A dealer can only hold one type of licence in any one council authority area. They cannot hold both a site and mobile collectors' licence with Buckinghamshire Council.

Either type of licence, can be issued to an individual, a partnership or a company.

3.4 Licence Display

A scrap metal dealer who holds a site licence must display a copy at each site identified on the licence. A dealer who holds a collector's licence must display a copy of the licence on any vehicle that is being used in the course of the dealer's business so it can be easily read by a person outside the vehicle. The Council will provide a visible identification plate or disc that can be placed on licence holders' collection vehicles to help residents to easily identify licensed

scrap metal dealers.

3.5 Powers to make changes to a licence

Where an applicant or any site manager has been convicted of a relevant offence, and the Council determines to grant a licence, the Council may use its powers under the SMDA to include the following conditions on a licence:

- that the dealer must not receive scrap metal except between 09.00 and 17.00 on any day;
- that all scrap metal received must be kept in the form in which it is received for a specified period, not exceeding 72 hours, beginning with time when it is received.

3.6 Public Register

As required by the SMDA, a [register of licences](#) issued under the SMDA is maintained by the Environment Agency in England. The Council will provide the appropriate information on all scrap metal licences issued in the district to the Environment Agency for this purpose. The register is openly accessible to the public and includes the name of the authority which issued the licence; the name of the licence holder; any trading name; the type of licence; the site(s) covered by the licence and expiry date of the licence.

4.0 Application Process

4.1 Advice for Applicants

New applicants are advised to contact the Council's Commercial Licensing Team prior to making their application. This allows the officers to provide advice, as well as clarifying any areas of uncertainty. The team can be contacted on licensing@buckinghamshire.gov.uk

Applicants are advised to ensure that other legal requirements are in place. Scrap Metal Dealers may require [planning permission](#) to operate from a site and are required to have [permits or exemptions](#) from the Environment Agency to operate a scrap metal site under the Environmental Protection Act.

Those applying to renew their licence are advised to do so in a timely manner. Provided that a valid application is received prior to the expiry date of the licence, the licence holder may continue to trade until their application has been determined.

Where a renewal application is received after the expiry date of the previous licence, save in exceptional circumstances, it will be treated as a new application.

4.2 How to make an application

For both types of licence, applications must be made on the Council's prescribed application forms which are published on the Council's website here:

<https://www.buckinghamshire.gov.uk/business/business-licences-and-permits/scrap-metal-licences/apply-for-a-scrap-metal-dealer-licence/>

Applicants are encouraged to submit applications, including accompanying documents, electronically by email to the licensing team at licensing@buckinghamshire.gov.uk or by online forms where these are available. The Council will also accept applications via post to Licensing Services, The Gateway, Gatehouse Road, Aylesbury, Bucks HP19 8FF

Applicants will also be asked to provide the necessary supporting paperwork that they are required to have as set out in legislation and guidance relevant to the type of licence they have applied for. This will include details of bank accounts that are used.

An application will not be considered valid until a completed application form has been received along with the correct application fee.

Applicants, including directors, shadow directors and company secretaries and any person listed on the application form including site manager(s) need to provide a [Basic Disclosure Certificate](#) no more than 1 month old at the time of application to assist in assessing their suitability.

All applicants will be required to provide photographic proof of identity and proof of current address. Applicants will also be required to declare any convictions not showing on their criminal record check (e.g. those obtained whilst outside the UK) as well as any pending matters of investigation. The Council may also require other information in addition where it is considered relevant.

In appropriate cases a site plan and layout of sufficient detail will also be required as part of an application

Tax Checks

From 4 April 2022 applicants renewing a licence must complete a tax check to confirm they are registered for tax, before applying to renew a site licence or a mobile collector's licence. An individual, company or partnership must complete a tax check when:

- renewing a licence
- applying for the same type of licence you previously held, that ceased to be valid less than a year ago
- applying for the same type of licence you already hold with another licensing authority (for example, a mobile collector's licence)

Applicants who are applying for a licence for the first time, or who have already held a licence but that has not been valid for a year or more will not need to complete a tax check and should instead follow the 'confirm your tax responsibilities' guidance.

The processes for completing tax checks and confirmation of tax responsibilities are set out in the Government guidance here:

<https://www.gov.uk/government/publications/scrap-metal-dealers-act-2013-supplementary-guidance/scrap-metal-dealers-act-2013-supplementary-guidance-accessible#the-application-process>

Applications to vary a licence

Licence holders must make an application to the Council for the variation of the licence in the event of any changes to the licensee's name and/or, if the licence is a site licence, the sites in the Council's area at which the licensee is authorised to carry on business, or the name of the site manager of any site.

Failure to apply for such a variation is an offence, and if convicted, the licensee may receive a fine not exceeding £1,000 (level 3 on the standard scale).

4.3 Determining an Application

The SMDA is clear that the licensing authority has to be satisfied that an applicant is a suitable person to carry on business as a scrap metal dealer. In considering suitability, the local authority may have regards to any relevant information.

Regulations issued under the SMDA set out a list of relevant offences and enforcement action, this can be viewed here:

<https://www.legislation.gov.uk/uksi/2013/2258/made>

The Council may take into consideration other offences if they are considered relevant.

Factors when considering the applicants suitability can include but are not restricted to:

- The applicant or site manager has been convicted of a relevant offence, or subject to any relevant enforcement action.
- The applicant has previously been refused a scrap metal dealer's licence, or an application to renew a licence has been refused.
- The applicant has previously been refused a relevant environmental permit or registration.
- They had previously held a scrap metal dealer's licence that has been revoked.
- Previous compliance history.

- Failure to disclose or provide relevant information.
- An inability to understand legal obligations.
- An inability to keep records in a legible format.
- An applicant's overall behaviour may also be considered relevant. The Council may request any other information that it deems necessary and reasonable to request.

Each application will be considered and determined on its own merits and on a case by case basis, having taken into consideration this Policy and any statutory requirements and other relevant information.

In accordance with the Council's scheme of delegations, decisions relating to scrap metal licensing are made by authorised officers with sufficient training to make those decisions.

4.4 Right to be heard

Officers may consider it necessary to interview an applicant prior to making a decision, depending on the information provided on the application. For example, this might be due to an applicant having criminal convictions which may be considered relevant to their application, or a history of poor compliance.

If officers are considering refusing an application, the applicant will first be notified in writing. The applicant will be invited to make a written representation for consideration before a final decision is made. Applicants will usually be offered a minimum of 14 days to make representation. Should an applicant not submit representation within the specified timeframe, the Council will determine the application based on the available information. Where a request is made for further time to make representations the length of time will be agreed with the officer. If the applicant fails to provide the representations within the additional period agreed the council may refuse the application.

A final decision will be provided to the applicant in writing, setting out reasons for the decision, details of the relevant appeal process and the date on which any revocation or variation, as appropriate will take effect.

5.0 Enforcement

5.1 The Council's approach to enforcement

All enforcement against licensed and unlicensed operators will be carried out in accordance with the Council's enforcement policy https://buckinghamshire-gov-uk.s3.amazonaws.com/documents/regulatory-services-enforcement-policy_1.pdf

Officers will seek to assist businesses and others in meeting their legal obligations through provision of reasonable assistance and advice, aiming to be clear, open and helpful in their

approach to enforcement. However, officers will take robust action against those who knowingly contravene the law or act irresponsibly.

5.2 Partnership working

Enforcement may be carried out in conjunction with other agencies or Council departments such as Thames Valley Police, British Transport Police, Environment Agency, Planning Department or Trading Standards. Where appropriate, officers from neighbouring authorities may also be authorised to carry out enforcement within the Buckinghamshire Council area and officers from the Council's Licensing Service may be likewise authorised in other areas.

5.3. Compliance checks and enforcement action

Any enforcement action carried out will be proportionate and reasonable and will aim to treat all licensees fairly and consistently.

Officers will take a risk-based approach to compliance checks, based on how well a scrap metal dealer demonstrates that they are meeting the requirements of their licence.

Following the grant of a licence, the Council will carry out compliance checks which may consist of an unannounced site visit or request to view records. If the licence holder is found to be compliant and officers have no concerns, they will aim to carry out further checks once more within the three-year period of the licence.

However, if initial compliance checks identify issues of concern, the licence holder will be given an action plan and clear advice on how to improve. In these circumstances the licence holder will be subject to annual compliance checks to ensure issues are addressed and advice is adhered to.

If compliance checks identify significant concerns – such as having stolen metal on site, not displaying a licence, disregarding advice, a licence holder will be considered high risk and appropriate enforcement action will be considered.

All records should be made available for inspection by an authorised officer at any reasonable time.

The Council expects records kept in accordance with the SMDA to be capable of being produced in the English language either on paper or electronically. Where a required record is not made in the English language, the licence holder may retain it in that alternate language. However, the licence holder will be expected to be able to provide a translation on request of a constable or authorised council officer.

Licensed collectors are encouraged to notify the Council of any change of vehicle(s) so that the Council can issue new identification plates or discs in respect of the new vehicle(s). The licence holder will be expected to return identification plates or discs to the Council for vehicles no longer used by the collector.

Interviews, whether informal or carried out under caution will normally be recorded to ensure an accurate record of the interview is kept.

Complaints received and warnings issued in relation to licence holders will generally be held on file and taken into consideration during the period of any licence or application or where there is a break in licence history.

5.4 Information sharing

Where applicants are known to have operated, resided or been licensed by another local authority, officers may request details of any licence and compliance history to be taken into consideration as part of the application process.

Section 6 of the SMDA requires the Council to supply any information they hold about a licence holder, relating to a scrap metal licence, to any other local authority in England and Wales, the Environment Agency, the Natural Resources Body for Wales and to Police Forces.

Officers may share information with other agencies or Council departments to assist with determining applications, ensuring compliance and identifying unlicensed scrap metal dealers.

5.5 Other compliance requirements:

Applicants and licence holders are advised to consult the Government guidance which clearly sets out requirements for:

- **record keeping** – the SMDA requires scrap metal dealers to keep records of metal received and disposed of as well as details of the person it was received from, documents used to verify the name and address of the supplier and the payment. Records must be recorded in a manner which allows the information and scrap metal to be easily identified by reference to each other and must be kept for three years. The records should contain sufficient identification detail to ensure there is no intention to obscure the identity and type of metal being processed.
- **verifying a person's identification prior to receiving scrap metal from them** - Scrap metal dealers, including collectors, must not receive scrap metal from a person without verifying their full name and address by reference to documents or other information which are set out in The Scrap Metal Dealers Act (Prescribed Documents and Information for Verification of Name and Address) Regulations 2013 at:

<http://www.legislation.gov.uk/ukxi/2013/2276/contents/made>.

Where a collector is picking up scrap metal that has been left on the roadside and is therefore unable to verify the suppliers name and address, they must record the description of the metal, including its type (or types if mixed), form, condition, weight and any marks identifying previous owners or other distinguishing features and the date and time of its receipt.

- **acceptable payment methods** – cash cannot be used by any scrap metal dealer to buy scrap metal. Only payment by a non-transferable cheque or an electronic transfer of funds will be acceptable. This will mean that the payment will be linked to a readily identifiable account, for both the payee and the payer.
- **guidance for motor salvage operators** – this sets out the conditions under which a vehicle may be considered scrap metal as opposed to a viable vehicle which can be paid for with cash. There needs to be a genuine potential for repair and re-sale in order for cash to be used to purchase a vehicle. If a certificate of destruction is issued, the car is considered to be scrap and a buyer must not pay cash for it.

The supplementary guidance can be viewed in full here:

<https://www.gov.uk/government/publications/scrap-metal-dealers-act-2013-supplementary-guidance>

5.6 Unlicensed sites:

If the Council is satisfied that a premises is being used by a scrap metal dealer in the course of their business without there being an appropriate site licence in place, they may issue a closure notice. Provisions are made for this in schedule 2 of the SMDA which can be viewed here:

<https://www.legislation.gov.uk/ukpga/2013/10/schedule/2/enacted>

A Closure Notice may be cancelled by a Cancellation Notice issued by the licensing authority. This would take effect when given to any person who is in receipt of a Closure Notice.

Following the service of a closure notice, if the premises continues to be used as part of the business or there is reasonable likelihood that it will be in the future, the Council may apply for the magistrates to make a Closure Order requiring the premises to be closed immediately and remain closed or for the use of the premises to be discontinued immediately.

Closure orders can be terminated by a certificate made by the Council where they are satisfied that the order is no longer needed. Anyone who has been given a closure order can make a complaint to a justice of the peace for an order to discharge the closure order. The court must be satisfied there is no longer a need for the closure order in order to make a discharge order.

Further guidance on closure notices and orders can be found in the supplementary guidance here:

<https://www.gov.uk/government/publications/scrap-metal-dealers-act-2013-supplementary-guidance/scrap-metal-dealers-act-2013-supplementary-guidance-accessible#right-to-enter-and-inspect-sites>

5.7 Appeals

As set out in the SMDA and Government guidance, appeals against a decision to refuse or

impose conditions on an application can be made to the magistrates' court. The applicant has 21 days from the day on which they were given notice of the decision in which to appeal. The magistrates court then has the power to confirm, vary or reverse the Council's decision and issue any directions it considers appropriate having regard to the Act.

Appeals relating to Closure Notices, Closure Orders or discharge orders must be made to the Crown Court within 21 days of receipt of the notice or order.

6.0 Fees

6.1 Statutory Provisions to recover fees

Para 6(1) of the SMDA permits local authorities to charge a licence fee at cost recovery.

6.2 Current fee level

A list setting out the current scrap metal licensing fees can be found on the Council website here:

<https://www.buckinghamshire.gov.uk/business/business-licences-and-permits/scrap-metal-licences/apply-for-a-scrap-metal-dealer-licence/>

6.3 The Council's approach to fee setting

The Council has made reference to the document "[Open for business: Local Government Association \(LGA\) guidance on locally set licence fees](#)". The LGA guidance acknowledges that Councils are free to design their licensing service in a manner that best serves the needs of their community and recover the costs accordingly.

The Council has also referred to the Home Office guidance "**Scrap Metal Dealers Act 2013: guidance on licence fee charges**". These outline which activities can be funded by the licence fee.

Buckinghamshire Council will take a reasonable and proportionate approach aiming to set a fee level that is sufficient to cover the cost, but not make a surplus, whilst providing value for money for the applicant.

6.4 Review of Fees

Fees are subject to a full review every 3 years

Appendix 1 Relevant Legislation and Regulations

The list below sets out the main pieces of legislation, regulations and guidance documents that are used by Licensing Services in relation to scrap metal dealers:

Scrap Metal Dealers Act 2013 (SMDA)

<https://www.legislation.gov.uk/ukpga/2013/10/enacted>

The Scrap Metal Dealers Act 2013 (Prescribed Documents and Information for Verification of Name and Address) Regulations 2013

<https://www.legislation.gov.uk/uksi/2013/2276/contents/made>

The Scrap Metal Dealers Act 2013 (Prescribed Relevant Offences and Relevant Enforcement Action) Regulations 2013

<https://www.legislation.gov.uk/uksi/2013/2258/made>

The Scrap Metal Dealers Act 2013 (Commencement and Transitional Provisions) Order 2013

<https://www.legislation.gov.uk/uksi/2013/1966/contents/made>

The Scrap Metal Dealers Act 2013: Determining suitability to hold a scrap metal dealer's licence

[statutory guidance for local authorities in England and Wales.](#)

Scrap Metal Dealer Act 2013: licence fee charges

<https://www.gov.uk/government/publications/scrap-metal-dealer-act-2013-licence-fee-charges>

Local Government Association Guidance

<https://www.local.gov.uk/publications/get-act-scrap-metal-dealers-act-2013-explained>

Government Supplementary Guidance

<https://www.gov.uk/government/publications/scrap-metal-dealers-act-2013-supplementary-guidance>

The Finance Act 2021, Schedule 33 (Licensing Authorities: Tax Information) Regulations 2022

<https://www.legislation.gov.uk/uksi/2022/224/contents/made>

Appendix 2 Map of Buckinghamshire Council area

