



Saving Gateway Accounts Act 2009

2009 CHAPTER 8

Information

17 Information to be supplied by relevant persons

- (1) Regulations may require, or authorise officers of Revenue and Customs to require, a relevant person—
 - (a) to make documents available for inspection by Her Majesty’s Revenue and Customs, or
 - (b) to provide information or documents to Her Majesty’s Revenue and Customs.
- (2) The following are relevant persons—
 - (a) a person who is or was an approved account provider;
 - (b) a person who has applied to open a Saving Gateway account;
 - (c) a person who is or was the holder of a Saving Gateway account or a purported Saving Gateway account.
- (3) Regulations may include provision requiring documents to be made available or information or documents to be provided—
 - (a) in the form and way prescribed by the regulations;
 - (b) by the time and at the place so prescribed.

18 Disclosure of information

- (1) In section 121F(2) of the Social Security Administration Act 1992 (c. 5) (supply of information to Her Majesty’s Revenue and Customs), after “health in pregnancy grant,” insert “Saving Gateway accounts,”.
- (2) In section 115E(2) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (supply of information to Her Majesty’s Revenue and Customs), after “health in pregnancy grant,” insert “Saving Gateway accounts,”.