



# Saving Gateway Accounts Act 2009

## 2009 CHAPTER 8

### *Returns, claims, repayments and interest*

#### **12 Recovery of payments by HMRC**

- (1) Regulations may make provision requiring, in prescribed circumstances, a person of a prescribed description to account to the Commissioners for an amount paid by the Commissioners in pursuance of this Act.
- (2) Regulations may also provide that an amount to be accounted for under this section is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (c. 9) (collection and recovery) as if it were tax charged in an assessment and due and payable.
- (3) Regulations may provide that a person ceases to be required to account for an amount after the end of a prescribed period.