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**Changes to legislation:** There are currently no known outstanding effects for the Savings (Government Contributions) Act 2017, Paragraph 13. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### LIFETIME ISAS: FURTHER PROVISION

##### PART 4

##### ENFORCEMENT OF INFORMATION REQUIREMENTS

##### *Power to inspect documents relating to claims*

- 13 (1) This paragraph applies where a claim is made for a bonus for any qualifying additions.
- (2) An officer of Revenue and Customs may—
- (a) enter any business premises of a relevant plan manager, and
  - (b) inspect documents that are on the premises,
- if the officer reasonably requires to inspect the documents in connection with the claim.
- (3) A person is a “relevant plan manager” for the purposes of this paragraph if the person—
- (a) is the plan manager of any Lifetime ISA to which any of the qualifying additions was made,
  - (b) was the plan manager of a Lifetime ISA at or after the time any of the qualifying additions was made to that Lifetime ISA, or
  - (c) is the plan manager of the Lifetime ISA to which the bonus would be or has been paid.
- (4) See also paragraph 15.

**Changes to legislation:**

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