

SCHEDULES

SCHEDULE 1

LIFETIME ISAS: FURTHER PROVISION

PART 2

PAYMENT OF GOVERNMENT BONUSES

Information notice may require information related to claim for bonus

- 6 (1) This paragraph applies where a claim is made for a bonus for any qualifying additions.
- (2) An officer of Revenue and Customs may by notice require a relevant plan manager or a person who has made any of the additions—
- (a) to provide the officer with any information, or
 - (b) to produce a document to the officer,
- if the officer reasonably requires the information or document in connection with the claim.
- (3) Paragraphs 6(2), 7, 8, 18 to 20, 23 to 27, 42 and 43 of Schedule 36 to the Finance Act 2008 (information notices etc) apply in relation to notices under sub-paragraph (2) as they apply in relation to notices under paragraph 1 of that Schedule (see the definition of “information notice” in paragraph 6(1) of that Schedule).
- (4) Where a notice under sub-paragraph (2) is given to a person other than a relevant plan manager, an officer of Revenue and Customs must give a copy of the notice to each relevant plan manager.
- (5) A person who is given a notice under sub-paragraph (2) may appeal against the notice or any requirement in the notice.
- (6) Paragraph 32 of Schedule 36 to the Finance Act 2008 (procedures for appeals against information notices) applies for the purposes of an appeal under sub-paragraph (5) as it applies for the purposes of an appeal under Part 5 of that Schedule, except that a reference to an information notice has effect as a reference to a notice under sub-paragraph (2).
- (7) 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.