

## SCHEDULES

### SCHEDULE 2

#### HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

#### PART 3

#### ACCOUNT PROVIDERS AND FEATURES OF ACCOUNTS

##### *Further provision about Help-to-Save accounts*

- 13 (1) Treasury regulations may, in relation to cases where the balance in a Help-to-Save account held with an authorised account provider is transferred to an account held with another authorised account provider, make provision—
- (a) for the account with the other provider to be treated as a Help-to-Save account;
  - (b) for the two accounts to be treated as a single account.
- (2) If the Director of Savings provides Help-to-Save accounts—
- (a) the fact that regulations could be made under this Act about any matter does not prevent that matter being dealt with instead in arrangements made with the Director by the Treasury or HMRC,
  - (b) sums paid into Help-to-Save accounts provided by the Director are not to be paid into the Consolidated Fund, and
  - (c) sums payable from such accounts are not to be regarded as expenditure of the Director.
- (3) Arrangements made between HMRC and a person or body within paragraph 9(2)(b) or (c) may include provision for the making of payments by HMRC to the person or body in respect of the provision of Help-to-Save accounts.