

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 3

ACCOUNT PROVIDERS AND FEATURES OF ACCOUNTS

Accounts wrongly treated as Help-to-Save accounts

- 14 (1) Treasury regulations may make provision having effect in a case where a Help-to-Save account is opened for an individual who is not an eligible person on the eligibility reference dates, including where that is established as a result of a determination made with backdated effect after the account is opened for the individual.
- (2) The regulations may (in particular) provide for the account to be treated as never having been a Help-to-Save account.