

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 4

GOVERNMENT BONUSES

Recovery of wrongly-paid bonus

- 16 (1) Treasury regulations may provide for the repayment of any amount paid by way of bonus that ought not to have been paid (whether because of provision under paragraph 14 or otherwise).
- (2) The regulations may (in particular) make provision—
- (a) identifying the persons liable to make a repayment;
 - (b) charging interest on repayable amounts;
 - (c) for collecting a repayment and interest charged on it.
- (3) The provision that may be made under sub-paragraph (2)(c) includes (in particular) provisions applying or incorporating, with or without modifications, any enactment that makes provision in relation to the recovery of amounts of income tax or capital gains tax which has been repaid to a person but ought not to have been repaid to the person.