
Changes to legislation: There are currently no known outstanding effects for the Savings (Government Contributions) Act 2017, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 5

INFORMATION

Claims and returns

- 18 (1) Treasury regulations may—
- (a) provide that a bonus is payable only if a claim for it is made in accordance with Treasury regulations;
 - (b) require a person who is or was an authorised account provider to make a claim for a bonus in respect of a Help-to-Save account.
- (2) With regards to claims for bonuses, Treasury regulations may—
- (a) specify the periods within which claims are to be made;
 - (b) specify the information to be included in claims;
 - (c) specify the periods to which claims are to relate;
 - (d) specify the form or manner in which claims are to be made;
 - (e) make provision about the assessment of claims;
 - (f) specify steps to be taken if a claim is rejected in whole or part;
 - (g) confer rights to a review of a rejection of a claim;
 - (h) make provision for or in connection with appeals against rejections of claims;
 - (i) provide for amendment of a claim if errors are found in it.
- (3) Treasury regulations may authorise HMRC to specify any of the matters mentioned in sub-paragraph (2)(b) to (d).
- (4) Treasury regulations may make provision for requiring a person who is or was an authorised account provider—
- (a) to keep records relating to a Help-to-Save account;
 - (b) to submit returns of information relating to the operation of a Help-to-Save account.
- (5) The provision that may be made under sub-paragraph (4)(b) includes (in particular) information about—
- (a) the information to be included in a return;
 - (b) the form of a return;
 - (c) the period to which a return must relate;
 - (d) the form or manner in which a return is to be submitted;

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- (e) the period within which a return must be made;
 - (f) enquiries into, and amendments of, a submitted return.
- (6) Treasury regulations may authorise HMRC to specify any of the matters mentioned in sub-paragraph (5)(a) to (d).

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