
Changes to legislation: There are currently no known outstanding effects for the Savings (Government Contributions) Act 2017, Paragraph 21. (See end of Document for details)

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 5

INFORMATION

Power to inspect documents relating to claims

- 21 (1) This paragraph applies where a claim is made by an authorised account provider for a bonus in respect of a Help-to-Save account.
- (2) An officer of Revenue and Customs may—
- (a) enter any business premises of—
 - (i) that authorised account provider,
 - (ii) any authorised account provider to whom the balance in the account has been transferred, or
 - (iii) any authorised account provider to whom funds directly or indirectly representing the whole or part of that balance have been transferred, and
 - (b) inspect documents that are on the premises,
- if the officer reasonably requires to inspect the documents in connection with the claim.
- (3) The powers under sub-paragraph (2)—
- (a) do not include power to enter any part of the premises that is used solely as a dwelling, but
 - (b) do include power to obtain and record information (whether electronically or otherwise) relating to the documents that have been inspected.
- (4) In sub-paragraph (2) “business premises”, in relation to a person, means premises (or any part of premises) that an officer of Revenue and Customs has reason to believe are (or is) used in connection with the carrying on of a business by or on behalf of the person.
- (5) Paragraph 12 of Schedule 36 to the Finance Act 2008 (timing of inspections) applies in relation an inspection under sub-paragraph (2) as it applies in relation to an inspection under paragraph 10 of that Schedule.
- (6) An officer of Revenue and Customs may not inspect a document under this paragraph if or to the extent that, by virtue of a provision of Part 4 of Schedule 36 to the Finance Act 2008 (restrictions on powers) applied by paragraph 19(2), a notice under paragraph 19(1) given at the time of the inspection to the occupier of the premises could not require the occupier to produce the document.

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- (7) An officer of Revenue and Customs may ask the tribunal to approve an inspection under sub-paragraph (2).
- (8) Paragraph 13(1A), (2) and (3) of Schedule 36 to the Finance Act 2008 (approval of tribunal for inspections) applies in relation to an application under sub-paragraph (7) as it applies in relation to an application under paragraph 13 of that Schedule relating to an inspection under paragraph 10 of that Schedule.
- (9) In this paragraph “the tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

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