

## SCHEDULES

### SCHEDULE 2

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

#### PART 5

#### INFORMATION

##### *Penalties for non-compliance with information requirements*

- 23 (1) Sub-paragraph (2) applies to a person who, in complying with a requirement under paragraph 11(2) when applying for a Help-to-Save account, provides information that is inaccurate if the inaccuracy is material and deliberate.
- (2) The person is liable to a penalty of the amount for the time being specified in paragraph 39(2) of Schedule 36 to the Finance Act 2008.
- (3) Paragraphs 46 to 49 and 52 of that Schedule (penalties: assessment, appeals and enforcement) apply in relation to a penalty under sub-paragraph (2) as they apply in relation to a penalty under paragraph 39 of that Schedule.