

# SCHEDULES

## SCHEDULE 2

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

#### PART 2

#### ELIGIBILITY

*“Eligible person”*

- 4 (1) For the purposes of this Schedule, an individual is an “eligible person” on a particular day if—
- (a) the individual meets one of the benefit entitlement conditions (see paragraphs 5, 6 and 8(1)(a)) on that day, and
  - (b) the individual meets the UK connection condition (see paragraph 7) on that day.
- (2) Treasury regulations may make provision for an individual to be treated as an eligible person for purposes of this Schedule.