
STATUTORY INSTRUMENTS

2018 No. 87

The Help-to-Save Accounts Regulations 2018

Circumstances where eligible person unable to act—other appointed persons

10.—(1) In the circumstances specified in paragraph (2) a person mentioned in sub-paragraph (b) of that paragraph may act for the person mentioned in sub-paragraph (a) of that paragraph for the purposes of—

- (a) making a declaration under regulation 8(2)(b);
- (b) opening a Help-to-Save account;
- (c) managing a Help-to-Save account.

(2) The circumstances specified in this paragraph are where—

- (a) a person is an eligible person but is unable for the time being to open and manage a Help-to-Save account; and
- (b) in relation to that person, there is a person appointed under—
 - (i) regulation 33(1) of the Social Security (Claims and Payments) Regulations 1987(1);
 - (ii) regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(2); or
 - (iii) paragraph (3).

(3) Where no person mentioned in regulation 10(2)(b)(i) or (ii) has been appointed in relation to the person who is unable to act, HMRC may appoint under this paragraph a person who—

- (a) if a natural person, is aged 18 years or more; and
- (b) has applied in writing to HMRC to be appointed to act on behalf of the person who is unable to act.

(4) A person's appointment under paragraph (3) ends—

- (a) when HMRC terminate it;
- (b) when the person appointed has resigned from the appointment having given one month's notice in writing to HMRC of that person's resignation; or
- (c) when HMRC are notified that a receiver or other person mentioned in paragraph (2)(b) has been appointed in relation to the person who is unable to open or manage a Help-to-Save account.