
STATUTORY INSTRUMENTS

2018 No. 87

The Help-to-Save Accounts Regulations 2018

Bonus claim

14.—(1) A bonus is only payable if a claim for it is made by the authorised account provider in accordance with arrangements made between HMRC and the Director of Savings.

(2) HMRC may from time to time specify—

- (a) the information to be included in a claim for a bonus;
- (b) the period to which such a claim is to relate (“claim period”); and
- (c) the form or manner in which such a claim is to be made.

(3) The claim is to be made on a date within such period provided for in accordance with those arrangements after the end of a claim period.

(4) HMRC in accordance with those arrangements must pay the authorised account provider for the account of the account holder any bonus amount that is due.