
STATUTORY INSTRUMENTS

2018 No. 87

The Help-to-Save Accounts Regulations 2018

Eligible persons—presence in the United Kingdom

4. An individual is to be treated as being or not being in the United Kingdom at any time where the individual met —

- (a) the first benefit entitlement condition, and at such time the individual—
 - (i) is so treated under regulations 3 to 6 (as the case requires) of the Tax Credits (Residence) Regulations 2003⁽¹⁾; or
 - (ii) would be so treated if those regulations continued to apply to the individual; or
- (b) the second benefit entitlement condition, and at such time the individual—
 - (i) is so treated under regulations 9 to 11 (as the case requires) of the Universal Credit Regulations 2013⁽²⁾ or the Universal Credit Regulations (Northern Ireland) 2016⁽³⁾; or
 - (ii) would be so treated if those regulations continued to apply to the individual.

⁽¹⁾ S.I. 2003/654.

⁽²⁾ S.I. 2013/376.

⁽³⁾ SR (N.I.) 2016/216.