



Saving Gateway Accounts Act 2009

2009 CHAPTER 8

Information

17 Information to be supplied by relevant persons

- (1) Regulations may require, or authorise officers of Revenue and Customs to require, a relevant person—
 - (a) to make documents available for inspection by Her Majesty's Revenue and Customs, or
 - (b) to provide information or documents to Her Majesty's Revenue and Customs.
- (2) The following are relevant persons—
 - (a) a person who is or was an approved account provider;
 - (b) a person who has applied to open a Saving Gateway account;
 - (c) a person who is or was the holder of a Saving Gateway account or a purported Saving Gateway account.
- (3) Regulations may include provision requiring documents to be made available or information or documents to be provided—
 - (a) in the form and way prescribed by the regulations;
 - (b) by the time and at the place so prescribed.