

SCHEDULES

SCHEDULE 1

LIFETIME ISAS: FURTHER PROVISION

PART 4

ENFORCEMENT OF INFORMATION REQUIREMENTS

Power to inspect documents relating to claims

- 13 (1) This paragraph applies where a claim is made for a bonus for any qualifying additions.
- (2) An officer of Revenue and Customs may—
- (a) enter any business premises of a relevant plan manager, and
 - (b) inspect documents that are on the premises,
- if the officer reasonably requires to inspect the documents in connection with the claim.
- (3) A person is a “relevant plan manager” for the purposes of this paragraph if the person—
- (a) is the plan manager of any Lifetime ISA to which any of the qualifying additions was made,
 - (b) was the plan manager of a Lifetime ISA at or after the time any of the qualifying additions was made to that Lifetime ISA, or
 - (c) is the plan manager of the Lifetime ISA to which the bonus would be or has been paid.
- (4) See also paragraph 15.