

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 5

INFORMATION

Information notices

- 19 (1) An officer of Revenue and Customs may by notice require—
- (a) a person who has applied to open a Help-to-Save account,
 - (b) an individual for whom a Help-to-Save account has been opened,
 - (c) a person who has received an application to open a Help-to-Save account, or
 - (d) a person who is or has been the provider of a Help-to-Save account,
- to provide the officer with any information, or to produce a document to the officer, if the officer reasonably requires the information or document in connection with functions of HMRC, or an officer of Revenue and Customs, under section 2 or this Schedule.
- (2) Paragraphs 6(2), 7, 8, 18 to 20, 23 to 27, 42 and 43 of Schedule 36 to the Finance Act 2008 (information notices etc) apply in relation to notices under sub-paragraph (1) as they apply in relation to notices under paragraph 1 of that Schedule (see the definition of “information notice” in paragraph 6(1) of that Schedule).
- (3) Where a notice under sub-paragraph (1) is given to a person other than the provider of the Help-to-Save account at the time the notice is given, an officer of Revenue and Customs must give a copy of the notice to that provider.
- (4) A person who is given a notice under sub-paragraph (1) may appeal against the notice or any requirement in the notice.
- (5) Paragraph 32 of Schedule 36 to the Finance Act 2008 (procedure for appeals against information notices) applies for the purposes of an appeal under sub-paragraph (4) as it applies for the purposes of an appeal under Part 5 of that Schedule, except that a reference to an information notice has effect as a reference to a notice under sub-paragraph (1).