

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 2

ELIGIBILITY

UK connection condition

- 7 (1) The individual meets the “UK connection condition” if the individual is in the United Kingdom.
- (2) Treasury regulations may—
- (a) specify circumstances in which a person is to be treated as being, or not being, in the United Kingdom;
 - (b) specify circumstances in which temporary absence from the United Kingdom is disregarded;
 - (c) modify the application of this Schedule, or regulations under it, in relation to persons of a description specified in the regulations who are treated as being in the United Kingdom for the purposes of this Schedule.