

SCHEDULES

SCHEDULE 2

HELP-TO-SAVE ACCOUNTS: FURTHER PROVISION

PART 2

ELIGIBILITY

“Eligible person”

- 4 (1) For the purposes of this Schedule, an individual is an “eligible person” on a particular day if—
- (a) the individual meets one of the benefit entitlement conditions (see paragraphs 5, 6 and 8(1)(a)) on that day, and
 - (b) the individual meets the UK connection condition (see paragraph 7) on that day.
- (2) Treasury regulations may make provision for an individual to be treated as an eligible person for purposes of this Schedule.

Benefit entitlement conditions: working tax credit

- 5 (1) The first benefit entitlement condition is that—
- (a) specified conditions relating to working tax credit are met in relation to the individual, and
 - (b) any other specified conditions are met in relation to the individual.
- (2) In sub-paragraph (1) “specified” means specified in Treasury regulations.

Benefit entitlement conditions: universal credit

- 6 (1) The second benefit entitlement condition is that—
- (a) specified conditions relating to universal credit are met in relation to the individual, and
 - (b) any other specified conditions are met in relation to the individual.
- (2) Conditions specified under sub-paragraph (1)(b) may (in particular) be framed by reference to the single hourly rate for the time being prescribed under section 1(3) of the National Minimum Wage Act 1998.
- (3) In sub-paragraph (1) “specified” means specified in Treasury regulations.

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.

Power to make further provision about eligibility

- 8 (1) Treasury regulations may—
- (a) specify benefit entitlement conditions other than those for the time being specified in paragraphs 5 and 6;
 - (b) make provision about deciding whether an individual is an eligible person.
- (2) Regulations under sub-paragraph (1)(a) may (in particular) frame a benefit entitlement condition by reference to having a notice of eligibility issued by HMRC and, in that event, the regulations may make provision—
- (a) requiring HMRC to issue such notices;
 - (b) about the effect of such notices;
 - (c) about the duration, expiry or withdrawal of such notices;
 - (d) otherwise in connection with such notices.