
STATUTORY INSTRUMENTS

2009 No. 2998

INCOME TAX

The Saving Gateway Accounts (No. 2) Regulations 2009

Made - - - - 11th November 2009

Coming into force in accordance with regulation 1

THE SAVING GATEWAY ACCOUNTS (NO. 2) REGULATIONS 2009

1. Citation and commencement
 2. Interpretation
 3. Exemption from tax of account income, maturity payments and death payments
 4. Tax liabilities and reliefs – account provider to act on behalf of account holder
 5. Tax liabilities and reliefs – supplementary provisions
 6. Assessments for withdrawing relief and recovering tax
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Explanatory Note