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STATUTORY INSTRUMENTS

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**2018 No. 87**

**SAVINGS ACCOUNTS**

**The Help-to-Save Accounts Regulations 2018**

*Made - - - - 24th January 2018*

*Coming into force in accordance with Regulation 1.*

**THE HELP-TO-SAVE ACCOUNTS REGULATIONS 2018**

1. Citation and commencement
  2. Interpretation
  3. Eligible persons – entitlement to working tax credit or universal credit
  4. Eligible persons-presence in the United Kingdom
  5. Trial
  6. Account holder not being in the United Kingdom
  7. Opening of Help-to-Save Account
  8. Application to open a Help-to-Save account
  9. Circumstances where eligible person unable to act—receivers etc.
  10. Circumstances where eligible person unable to act—other appointed persons
  11. General requirements for Help-to-Save accounts
  12. Limit on amounts paid into a Help-to-Save account
  13. Amount of Bonus
  14. Bonus claim
  15. Rejection of bonus claim
  16. Recoupment of bonus etc.
  17. Payments by and to HMRC
  18. “Repair” of invalid accounts
  19. Appeals
- Signature  
Explanatory Note