



Saving Gateway Accounts Act 2009 (repealed)

CHAPTER 8

SAVING GATEWAY ACCOUNTS ACT 2009 (REPEALED)

Introductory

- 1 Saving Gateway accounts

Eligibility

- 2 Notices of eligibility
- 3 Eligible persons

Requirements for accounts and account providers

- 4 Requirements relating to accounts
- 5 Approvals

Opening and transfers

- 6 Account opening
- 7 Transfers

Operation of accounts

- 8 Maturity payments
- 9 Statements etc.
- 10 Account ceasing to be Saving Gateway account

Returns, claims, repayments and interest

- 11 Returns of information to HMRC

Changes to legislation: Saving Gateway Accounts Act 2009 (repealed) is up to date with all changes known to be in force on or before 17 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 12 Recovery of payments by HMRC
- 13 Interest

Tax

- 14 Relief from income tax and capital gains tax
- 15 Alternative finance arrangements

Transfer of funds on account ceasing to be Saving Gateway Account

- 16 Transfer of funds on account ceasing to be Saving Gateway account

Information

- 17 Information to be supplied by relevant persons
- 18 Disclosure of information

Penalties

- 19 Penalties: incorrect information
- 20 Penalties: failure to submit return etc.
- 21 Penalties: non-compliance by account provider
- 22 Decisions and notices

Appeals

- 23 Rights of appeal
- 24 Exercise of rights of appeal
- 25 Appeals: jurisdiction and powers

Review

- 26 Review and report to Parliament

General

- 27 Northern Ireland
- 28 Orders and regulations
- 29 Money
- 30 Interpretation
- 31 Commencement
- 32 Extent
- 33 Short title

Changes to legislation:

Saving Gateway Accounts Act 2009 (repealed) is up to date with all changes known to be in force on or before 17 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 1 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 2(1) coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 3 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 3(2)(a) repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- s. 4(2)-(5) coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 5(2) coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 6 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 7 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 8 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 9 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 9(2) words substituted by [2010 c. 4 Sch. 1 para. 705](#)
- s. 10 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 11 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 12 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 13 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 14 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 15 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 16 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 17 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 19 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 20 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 21 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 22 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 23(1)(b)-(e)(2)-(4) coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 24 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 25 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to legislation.gov.uk. Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)

- s. 26 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to [legislation.gov.uk](#). Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 27 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to [legislation.gov.uk](#). Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 28 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to [legislation.gov.uk](#). Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- s. 30 coming into force by [S.I. 2010/921 art. 2\(1\)](#) (Effect not applied to [legislation.gov.uk](#). Order revoked (22.6.2010) by S.I. 2010/1640, art. 2)
- specified provision(s) revocation of earlier commencing SI 2010/921 by [S.I. 2010/1640 art. 2](#)