



Saving Gateway Accounts Act 2009

2009 CHAPTER 8

Introductory

1 Saving Gateway accounts

- (1) In this Act “Saving Gateway account” means an account which—
- (a) is held by a person who has received a notice of eligibility (see section 2) and who was an eligible person at the relevant date;
 - (b) satisfies the requirements imposed by and under this Act (see section 4);
 - (c) has been applied for and opened in accordance with the requirements imposed by and under this Act (see section 6); and
 - (d) has not ceased to be a Saving Gateway account by virtue of regulations under section 10.
- (2) Matters relating to Saving Gateway accounts are to be under the management of the Commissioners for Her Majesty’s Revenue and Customs (“the Commissioners”).
- (3) In subsection (1)(a), “the relevant date” means—
- (a) the date when the notice of eligibility was issued, or
 - (b) if by that date the person had ceased to be an eligible person, but the Commissioners consider that an earlier date determined by them should be treated as the relevant date, that earlier date.