



# Saving Gateway Accounts Act 2009

## 2009 CHAPTER 8

### *Returns, claims, repayments and interest*

#### **11 Returns of information to HMRC**

- (1) Regulations may require a person who is or was an approved account provider to submit returns of information relating to Saving Gateway accounts, or former Saving Gateway accounts, to the Commissioners.
- (2) The regulations may make provision about—
  - (a) the information to be included in a return;
  - (b) the form of a return;
  - (c) the period to which a return is to relate;
  - (d) the period within which a return is to be submitted;
  - (e) the way in which a return is to be submitted (which may include provision applying any provision of regulations made under section 135 of the Finance Act 2002 (c. 23) (mandatory electronic filing) with or without modifications).
- (3) Regulations may, in particular, provide for a return to include—
  - (a) a claim by the person, in the form prescribed by the regulations, for payment of an amount equal to prescribed maturity payments and death payments;
  - (b) information about the calculation of such payments.
- (4) The Commissioners must pay to the person, within the period specified in regulations, any amount claimed under regulations made under subsection (3)(a).