
STATUTORY INSTRUMENTS

2018 No. 87

The Help-to-Save Accounts Regulations 2018

Rejection of bonus claim

15.—(1) HMRC must notify the authorised account provider of a rejection of any claim for a bonus together with reasons for the decision—

- (a) where the claim is made by the date referred to in regulation 14(3) (“due date”), within 14 days beginning with the day after the due date for the claim, and
- (b) where the claim is made later than the due date, within 14 days beginning with the day after receipt of the claim.

(2) The authorised account provider, on receipt of such notification, must notify the account holder within 14 days beginning with the day after the day of receipt.

(3) An account holder may within 90 days, beginning with the day after the expiry of the period referred to in paragraph (2), apply to HMRC for payment of a bonus which has been refused.

(4) Regulation 19 applies, in relation to an account holder, to a decision in respect of an application under paragraph (3).

(5) The effect of any notification or decision is not suspended by the making of an application or an appeal.