

*These notes refer to the Child Trust Funds Act 2004
(c.6) which received Royal Assent on 13 May 2004*

CHILD TRUST FUNDS ACT 2004

EXPLANATORY NOTES

COMMENTARY

Section 15: Information from account providers etc

60. This section gives the Treasury power to make regulations under which information can be required from account providers and others. Under *subsection (1)* the regulations may require or authorise officers of the Inland Revenue to require account providers and other relevant persons to provide documents for inspection or to provide information about CTF accounts.
61. *Subsection (2)* defines relevant persons as the current or previous provider of the CTF account; the person who owns, or owned, the CTF account; the person to whom a CTF voucher was issued; the person who applied to open the CTF account; anyone who gave instructions about the management of the account; and anyone entitled to child benefit in respect of the child.
62. *Subsection (3)* provides that regulations may specify how, where and when information should be provided.