

*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 21: Decisions, appeals, mitigation and recovery

75. This section sets out various procedural matters related to decisions, appeals and the mitigation and recovery of penalties. Under *subsection (7)* the Inland Revenue is given the power to mitigate penalties imposed under section 20.