## STATUTORY INSTRUMENTS

## 2004 No. 2676

## The Child Trust Funds (Amendment) Regulations 2004

## **Amendments to the Child Trust Funds Regulations 2004**

- **5.** In regulation 7—
  - (a) in paragraph (4) for "is born" substitute "becomes an eligible child"; and
  - (b) add the following paragraph at the end—
    - "(9) The Inland Revenue shall, following final determination of entitlement to child tax credit, write to the person who is entitled to child benefit in respect of the child (or, in the case of a child who is an eligible child because of section 2(3) of the Act, to a responsible person in relation to the child) to inform them that the supplementary contribution is being paid into the child's account."