
STATUTORY INSTRUMENTS

2005 No. 3349

The Child Trust Funds (Amendment No. 3) Regulations 2005

Amendment of the Child Trust Funds Regulations 2004

7. In regulation 24 (exemption from tax)—
 - (a) in sub-paragraph (a), after paragraph (i) insert—
 - “(ia) in respect of alternative finance return or profit share return paid by a financial institution (within the meanings in Chapter 5 of Part 2 of the Finance Act 2005);”;
 - (b) in sub-paragraph (c)(iii) for “section 333 of the Taxes Act” substitute “Chapter 3 of Part 6 of ITTOIA 2005”;
 - (c) in sub-paragraph (f) for “section 660B of the Taxes Act” substitute “section 629 of ITTOIA 2005”.