
STATUTORY INSTRUMENTS

2009 No. 475

The Child Trust Funds (Amendment) Regulations 2009

Amendments to the Child Trust Funds Regulations 2004

5. After regulation 7 (government contributions) insert—

“Age 7 payments

7A.—(1) A further contribution under section 10 of the Act is due for any child who is an eligible child on his or her seventh birthday, in accordance with paragraphs (2) to (5).

(2) Where the child is an eligible child on his or her seventh birthday by virtue of—

- (a) section 2(1)(b) of the Act (child benefit entitlement excluded by reason of being a child in care on that date), or
- (b) section 2(1)(a) of the Act (child benefit entitlement), but is also a looked after child or looked after and accommodated child within the meanings of those expressions in regulation 33, on that date,

the amount is £500.

(3) Where the child is an eligible child on his or her seventh birthday by virtue of section 2(1)(a) of the Act (by reason of a person being entitled to child benefit in respect of the child on that date) and does not fall within the terms of paragraph (2), the amount is £250 and, if the condition in paragraph (4) or (5) is satisfied in relation to the child, the further amount of £250.

(4) The condition in this paragraph is that it has been determined in accordance with the provision made by and by virtue of sections 18 to 21 of the Tax Credits Act 2002—

- (a) that a person was, or persons were, entitled to child tax credit in respect of the child for any date (“the CTC date”) falling within the same tax year as the child’s seventh birthday, and
- (b) that either the relevant income of the person or persons for the tax year in which the CTC date fell does not exceed the income threshold or the person, or either of those persons, was entitled to a relevant social security benefit for the CTC date,

and that determination has not been overturned.

(5)) The condition in this paragraph is that income support, or income-based jobseeker’s allowance, was paid for any date falling within the same tax year as the child’s seventh birthday to a person whose applicable amount included an amount in respect of the child.

(6) On receipt of the further contribution from Her Majesty’s Revenue and Customs the account provider must credit the account held by the child with the amount of the payment.”