

---

STATUTORY INSTRUMENTS

---

**2010 No. 582**

**The Child Trust Funds (Amendment) Regulations 2010**

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

**13.** In regulation 25(3) (tax liabilities and reliefs – account provider to act on behalf of the named child) for “paragraph 3 or 4 of Schedule 23A of the Taxes Act” substitute “Chapter 9 of Part 15 of ITA 2007”.