STATUTORY INSTRUMENTS

2010 No. 582

The Child Trust Funds (Amendment) Regulations 2010

Amendments to the Child Trust Funds Regulations 2004

- **14.** In regulation 32 (returns of information by account provider) after paragraph (2) insert—
 - "(2A) Where, during the year or part of the year, the named child reaches the age of 18 years or dies, there shall be substituted for paragraph (2)(b)(iii)—
 - ("iii) the aggregate market value of the account investments held under the account immediately before the relevant event mentioned in paragraph (2A),".