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STATUTORY INSTRUMENTS

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**2010 No. 582**

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

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

5. In regulation 12 (qualifying investments for an account)(1)—
- (a) in paragraph (2)(b)—
    - (i) after paragraph (i) add “and”;
    - (ii) omit paragraph (iii) and the word “and” which precedes it;
  - (b) in paragraph (2)(f) omit the words from “, in circumstances” to the end;
  - (c) omit paragraph (2)(g) and (h);
  - (d) for paragraph (2)(i) substitute—
    - “(i) units in, or shares of, a UK UCITS or recognised UCITS;”;
  - (e) in paragraph (2)(k) for the words from “section 840A(1)(b)” to “institution” substitute “section 991 of ITA 2007 (including for this purpose a credit union)”;
  - (f) omit paragraph (6);
  - (g) in paragraph (9)(d)(ii) for “regulation 2(1) of the Personal Portfolio Bonds (Tax) Regulations 1999” substitute “section 516 of ITTOIA 2005”;
  - (h) for paragraph (12)(b)(i) substitute—
    - “(i) the end of the final insurance year in relation to the policy, within the meaning given by section 499 of ITTOIA 2005.”.