
STATUTORY INSTRUMENTS

2012 No. 886

**CHILD TRUST FUNDS
INCOME TAX
STAMP DUTY RESERVE TAX**

The Child Trust Funds, Registered Pension
Schemes and Stamp Duty Reserve Tax
(Consequential Amendments) Regulations 2012

<i>Made</i>	- - - -	<i>21st March 2012</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st March 2012</i>
<i>Coming into force</i>	- -	<i>6th April 2012</i>

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The Treasury make regulations 1, 2 and 4 of these Regulations exercising the powers contained in sections 13 and 28(1) and (2) of the Child Trust Funds Act 2004⁽¹⁾ and section 98 of the Finance Act 1986⁽²⁾.

The Commissioners for Her Majesty's Revenue and Customs make regulations 1 and 3 of these Regulations exercising the powers contained in sections 267(10) and 268(10) of the Finance Act 2004⁽³⁾.

(1) 2004 c. 6.

(2) 1986 c. 41.

(3) 2004 c. 12. The functions of the Commissioners of Inland Revenue, including those under which this instrument is made, were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11).