STATUTORY INSTRUMENTS

2015 No. 600

CHILD TRUST FUNDS

The Child Trust Funds (Amendment) Regulations 2015

Made - - - - 9th March 2015

Laid before Parliament 10th March 2015

Coming into force - - 6th April 2015

The Treasury, in exercise of the powers conferred by sections 12(2) and 28(1) of the Child Trust Funds Act 2004(a), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Child Trust Funds (Amendment) Regulations 2015 and come into force on 6th April 2015.

Amendment of the Child Trust Fund Regulations 2004

- 2. The Child Trust Funds Regulations 2004(b) are amended as follows.
- 3. In regulation 9(2) and (3)(annual limit on subscriptions), for "£4,000", substitute "£4,080".

Mark Lancaster
David Evennett
Two of the Lords Commissioners of Her Majesty's Treasury

9th March 2015

⁽a) 2004 c. 6.

⁽b) S.I. 2004/1450. The annual subscription limit was last amended by S.I. 2014/1453.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Trust Fund Regulations 2004 (S.I. 2004/1450) to increase the annual subscription limit to £4,080.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive change to tax policy.

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