



Child Trust Funds Act 2004

CHAPTER 6

CHILD TRUST FUNDS ACT 2004

Introductory

- 1 Child trust funds
- 2 Eligible children
- 3 Requirements to be satisfied
- 4 Inalienability

Opening and transfers

- 5 Opening by responsible person or child
- 6 Opening by Inland Revenue
- 7 Transfers

Contributions and subscriptions

- 8 Initial contribution by Inland Revenue
- 9 Supplementary contribution by Inland Revenue
- 10 Further contributions by Inland Revenue
- 11 Recouping Inland Revenue contributions
- 12 Subscription limits

Tax

- 13 Relief from income tax and capital gains tax
- 14 Insurance companies and friendly societies

Information etc.

- 15 Information from account providers etc.
- 16 Information about children in care of authority

Status: This is the original version (as it was originally enacted).

- 17 Use of information
- 18 Disclosure of information

Payments after death

- 19 Payments after death of child

Penalties

- 20 Penalties
- 21 Decisions, appeals, mitigation and recovery

Appeals

- 22 Rights of appeal
- 23 Exercise of rights of appeal
- 24 Temporary modifications

Supplementary

- 25 Northern Ireland
- 26 Money
- 27 Commencement
- 28 Regulations and orders
- 29 Interpretation
- 30 Extent
- 31 Short title