



# Child Trust Funds Act 2004

## 2004 CHAPTER 6

### *Information etc.*

#### **18 Disclosure of information**

- (1) Section 182 of the Finance Act 1989 (c. 26) (disclosure of information by officials) is amended as follows.
- (2) In subsection (1) (offence of disclosure by person holding information in exercise of certain functions)—
  - (a) after “tax credit functions” insert “, child trust fund functions”, and
  - (b) after paragraph (aa) insert—
    - “(ab) to a child trust fund of any identifiable person,”.
- (3) After subsection (2ZA) insert—

“(2ZB) In this section “child trust fund functions” means the functions relating to child trust funds—

  - (a) of the Board and their officers,
  - (b) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, or
  - (c) of any person providing, or employed in the provision of, services to the Board or any person mentioned in paragraph (b) above.”
- (4) In subsection (4) (offence of disclosure by staff of auditors or ombudsmen)—
  - (a) in paragraphs (b) and (c), after “tax credit functions” insert “, child trust fund functions”, and
  - (b) after sub-paragraph (ia) of paragraph (c) insert—
    - “(ib) to a child trust fund of any identifiable person,”.
- (5) In subsection (5)(b) (exception in case of consent), for “or to a tax credit” substitute “, to a tax credit or to a child trust fund”.
- (6) In subsection (10), after the definition of “the Board” insert—

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*Status: This is the original version (as it was originally enacted).*

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““child trust fund” has the same meaning as in the Child Trust Funds Act 2004,”.