

*These notes refer to the Child Trust Funds Act 2004  
(c.6) which received Royal Assent on 13 May 2004*

# **CHILD TRUST FUNDS ACT 2004**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

1. These explanatory notes relate to the Child Trust Funds Act which received Royal Assent on 13<sup>th</sup> May 2004. They have been prepared by the Inland Revenue in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require an explanation or comment, none is given.