

*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**

### **COMMENTARY**

#### ***Section 11: Recouping Inland Revenue contributions***

51. This section gives the Treasury power to make regulations requiring persons of a description specified in the regulations to repay to the Inland Revenue sums paid into accounts by the Inland Revenue under sections 8, 9 and 10 where these should not have been credited. They will also be required to account for any income and gains, together with any tax relief, arising on the sums that were incorrectly credited.