



Child Trust Funds Act 2004

2004 CHAPTER 6

Introductory

1 Child trust funds

- (1) This Act makes provision about child trust funds and related matters.
- (2) In this Act “child trust fund” means an account which—
 - (a) is held by a child who is or has been an eligible child (see section 2),
 - (b) satisfies the requirements imposed by and by virtue of this Act (see section 3),
and
 - (c) has been opened in accordance with this Act (see sections 5 and 6).
- (3) The matters dealt with by and under this Act are to be under the care and management of the Inland Revenue.