
STATUTORY INSTRUMENTS

2009 No. 475

The Child Trust Funds (Amendment) Regulations 2009

Amendments to the Child Trust Funds Regulations 2004

4. In regulation 7 (government contributions)(1)—

(a) after paragraph (10) insert—

“(10A) A further contribution under section 10 of the Act of £250 is due for any child if—

- (a) an account is held by the child,
- (b) the child was first an eligible child by virtue of section 2(1)(a) of the Act,
- (c) section 9 of the Act does not apply to the child,
- (d) a contribution is not, and has not been, due for the child under paragraph (10),
- (e) the child is an eligible child on the day identified under the provisions of paragraph (10B) or (10C) as the case may be, and
- (f) the condition in paragraph (10B) or (10C) is satisfied in relation to the child.

(10B) The condition in this paragraph is that it has been determined in accordance with the provision made by and by virtue of sections 18 to 21 of the Tax Credits Act 2002(2)—

- (a) that a person was, or persons were, entitled to child tax credit in respect of the child for any day falling—
 - (i) after the commencement date, but
 - (ii) not later than three months immediately preceding the expiry date of the voucher for the child (see regulation 3), and
- (b) that either the relevant income of the person or persons for the tax year in which that day fell does not exceed the income threshold or the person, or either of those persons, was entitled to a relevant social security benefit for that day,

and that determination has not been overturned.

(10C) The condition in this paragraph is that income support, or income-based jobseeker’s allowance, was paid for any day falling—

- (a) after the commencement date, but
- (b) not later than one month immediately preceding the expiry date of the voucher for the child (see regulation 3),

to a person whose applicable amount included an amount in respect of the child.”;

(b) in paragraph (11) after “contribution” insert “mentioned in paragraph (10) or (10A)”.

(1) Regulation 7 was amended by S.I. 2004/3369 and 2005/383.

(2) 2002 c. 21.