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STATUTORY INSTRUMENTS

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**2018 No. 358**

**CHILD TRUST FUNDS**

**The Child Trust Funds (Amendment) Regulations 2018**

<i>Made</i>	- - - -	<i>12th March 2018</i>
<i>Laid before Parliament</i>		<i>13th March 2018</i>
<i>Coming into force</i>	- -	<i>6th April 2018</i>

The Treasury make these Regulations in exercise of the powers in sections 12(2) and 28(1) of the Child Trust Funds Act 2004<sup>(1)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Child Trust Funds (Amendment) Regulations 2018 and come into force on 6th April 2018.

**Amendment of the Child Trust Funds Regulations 2004**

2. The Child Trust Funds Regulations 2004<sup>(2)</sup> are amended as follows.
3. In regulation 9(2) and (3) (annual limit on subscriptions)<sup>(3)</sup> for “£4,128”, substitute “£4,260”.

12th March 2018

*Paul Maynard*  
*David Rutley*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) [2004 c. 6](#).  
(2) [S.I. 2004/1450](#).  
(3) Regulation 9(2) and (3) was last amended by [S.I. 2017/185](#).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Child Trust Funds Regulations 2004 (S.I. 2004/1450). They provide for the annual limit on subscriptions to be increased from £4,128 to £4,260 (regulation 3).

A Tax Information and Impact Note will be published on the HM Government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.