### STATUTORY INSTRUMENTS

## 2019 No. 381

## CHILD TRUST FUNDS

# The Child Trust Funds (Amendment) Regulations 2019

Made - - - - 26th February 2019
Laid before Parliament 28th February 2019
Coming into force - - 6th April 2019

The Treasury, in exercise of the power conferred by section 12(2) of the Child Trust Funds Act 2004(a), makes the following Regulations.

### Citation and commencement

**1.** These Regulations may be cited as the Child Trust Funds (Amendment) Regulations 2019 and come into force on 6th April 2019.

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

- 2. The Child Trust Funds Regulations 2004(b) are amended as follows.
- **3.** In regulation 9(2) and (3) (annual limit on subscriptions)(c) for "£4,260", substitute "£4,368".

Mike Freer
Craig Whittaker
Two of the Lords Commissioners of Her Majesty's Treasury

26th February 2019

### **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 £4,260 to £4,368 (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.

<sup>(</sup>a) 2004 c. 6.

<sup>(</sup>**b**) S.I. 2004/1450.

<sup>(</sup>c) Regulation 9(2) and (3) was last amended by S.I. 2018/358.

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