



# Child Trust Funds Act 2004

## 2004 CHAPTER 6

### *Payments after death*

#### **19 Payments after death of child**

- (1) Where a relevant child dies, the Inland Revenue may make a payment to the personal representatives of the child if any one or more of the conditions specified in subsection (3) is satisfied.
- (2) “Relevant child” means a child who is or has been an eligible child (or would have been had this Act come into force on the date referred to in section 2(1)).
- (3) The conditions are—
  - (a) that either no payment had been made under section 8 by the Inland Revenue or, if one had, the amount of the payment had not been credited to the child trust fund held by the child,
  - (b) that section 9 applied to the child (or would have had this Act come into force on the date referred to in section 2(1)) but either no payment had been made under that section by the Inland Revenue or, if one had, the amount of the payment had not been credited to the child trust fund held by the child, and
  - (c) that the Inland Revenue was required by regulations under section 10 to make a payment in respect of the child but either the payment had not been made or, if it had, the amount of the payment had not been credited to the child trust fund held by the child.
- (4) The amount of the payment is to be equal to the amount of the payment or payments which had not been made or credited.