

*These notes refer to the Child Trust Funds Act 2004  
(c.6) which received Royal Assent on 13 May 2004*

# **CHILD TRUST FUNDS ACT 2004**

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## **EXPLANATORY NOTES**

### **COMMENTARY**

#### ***Section 24: Temporary modifications***

78. In line with the current arrangements for appeals against decisions on tax credits, these appeals will be heard by an appeals tribunal. See section 23.