

## SCHEDULE 1

### Consequential amendments

#### **Child Trust Funds (Non-tax Appeals) Regulations 2005**

**261.** In regulation 2 (interpretation)—

- (a) in the definition of “appeal tribunal” omit (a) (and the following “(b)”);
- (b) in the definition of “child trust fund appeal” after “Commissioner” insert “or to the First-tier Tribunal or lies to the Upper Tribunal”; and
- (c) in the definition of “Social Security Commissioner” omit sub-paragraph (a) (and the following “(b)”).