

SCHEDULE 1

Consequential amendments

Child Trust Funds (Non-tax Appeals) Regulations 2005

267. In regulation 8 (application of section 14 of the 1998 Act or article 15 of the 1998 Order)—

(a) in paragraph (1)—

(i) for “14(1) to (10)” substitute “14(2) and (3)”;

(ii) after “Commissioner” insert “or the Upper Tribunal”; and

(iii) after “an appeal tribunal” insert “or the First-tier Tribunal”; and

(b) in paragraph (2)—

(i) in sub-paragraph (a) for “(1)” substitute “(3)”;

(ii) at the end of sub-paragraph (c) insert “and”;

(iii) for sub-paragraph (d) substitute—

“(d) omit subsections 3(c) and (d).”;

(iv) omit sub-paragraph (e).