

SCHEDULE 1

Consequential amendments

Child Trust Funds (Non-tax Appeals) Regulations 2005

- 263.** In regulation 4 (application of section 54 of the Taxes Management Act 1970)—
- (a) in paragraphs (1) and (2) after “appeal tribunal” insert “or the First-tier Tribunal”; and
 - (b) in paragraph (6), in the inserted subsection (6), omit paragraph (a) (and the following “(b)”).