Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## 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)").