STATUTORY INSTRUMENTS

2025 No. 738

CHILD TRUST FUNDS

The Child Trust Funds (Amendment) Regulations 2025

Made - - - -	*23rd June 2025*
Laid before Parliament	*24th June 2025*
Coming into force - -	*15th July 2025*

The Treasury make these Regulations in exercise of the powers conferred by section 3 of the Child Trust Funds Act 2004(**a**).

Citation and commencement

1. These Regulations may be cited as the Child Trust Funds (Amendment) Regulations 2025 and come into force on 15th July 2025.

Amendment of the Child Trust Funds Regulations 2004

2. After paragraph (2C) of regulation 12 of the Child Trust Funds Regulations 2004(**b**) (qualifying investments for an account) insert—

"(2D) Notwithstanding any provision of paragraph (1), investments which—

(a) immediately before 1st October 2024 fell within paragraph (2)(i) by virtue of being units in, or shares of, a recognised UCITS(**c**), or

(b) qualify under paragraph (2)(i) by virtue of being part of an umbrella scheme that immediately before 1st October 2024 fell within that paragraph by virtue of being units in, or shares of, a recognised UCITS,

are to be treated, until the end of 31st December 2026, as qualifying investments for an account.

(2E) Paragraph (2A) ceases to have effect at the end of 31st December 2026.".

Jeff Smith
Anna Turley
23rd June 2025 — Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 2004 c. 6. Section 3 was amended by sections 60 to 62 of the Deregulation Act 2015 (c. 20).
(**b**) S.I. 2004/1450 ("the principal Regulations"); the relevant amending instrument is S.I. 2024/1023.
(**c**) "Recognised UCITS" and "umbrella scheme" are defined in regulation 2(1)(c) of S.I. 2004/1450.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Child Trust Funds Regulations 2004 ("the principal Regulations").

Regulation 2 amends regulation 12 of the principal Regulations. It inserts a new paragraph (2D) in regulation 12 to provide that investments which immediately before 1st October 2024 were units in or shares of a recognised UCITS, or which were units in or shares of a recognised UCITS within an umbrella scheme immediately before 1st October 2024, are qualifying investments until 31st December 2026. New paragraph (2E) of regulation 12 provides that paragraph (2A) ceases to have effect at the end of 31st December 2026.

A Tax Information and Impact Note will be published on the HM Government website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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