



Notes about asking for early access

The Child Trust Fund (CTF) and the Junior Individual Savings Account (Junior ISA) are long-term savings and investment accounts. They offer parents a tax-free way to save for their children's future.

Generally, money cannot be withdrawn from the investments until the child is 18. However, if the child becomes terminally ill we'll allow earlier access.

What we mean by terminally ill

We use the definition provided in section 66(2) of the Social Security Contributions and Benefits Act 1992.

It states that a person is terminally ill if they're suffering from a progressive disease and are not expected to live longer than 12 months (12 months time limit not applicable for Scotland).

Requesting early access to the account

When we receive a request for early access to a CTF or Junior ISA, we ask for evidence that the child is terminally ill.

Where a child has been accepted under the special rules in Disability Living Allowance or disability assistance, no further evidence is needed. However, for some children the special rules cannot be applied because they:

- are now living abroad
- are being looked after in residential care by a local authority, or are long-term hospital patients
- already qualify for the highest rates of Disability Living Allowance or in receipt of disability assistance, under the 'normal rules' before they were considered to be terminally ill (so there would be nothing to be gained by making a claim for special rules in Disability Living Allowance or disability assistance)
- are children whose parents do not wish to make a claim for special rules in Disability Living Allowance or disability assistance

When this happens we send this form, CTF/JISA1500, to the person who requested early access and ask them to arrange for the child's medical practitioner to complete it.

The child's medical practitioner may, amongst others, be their general practitioner (GP), a doctor or consultant from the hospital, or a Macmillan nurse.

This form is not a claim form.

Notes for the medical practitioner

- Some patients may not know the nature of their illness. So when you're asked to complete this form, please do not assume that your patient knows that they're terminally ill.
- Your patient may not know that a request for early access has been made.
- We need the information asked for here urgently to support the request for early access.
- You may use your knowledge and the patient's records to get the information you need. Generally, you will not need to examine the patient.

What information to give on the form

For all cases, please complete sections 1 to 6. We need you to give us factual information. We do not expect you to give a prognosis.

We need you to give us enough information to enable another doctor to tell us whether your patient is terminally ill. Please use language that you would normally use when communicating with other doctors.

We are not asking you to decide whether your patient qualifies for early access to their CTF or Junior ISA.

If you're a GP then you may claim a fee for completing this form. Please give us your details on page 2.

Please send the whole form back to us at:

Charities Savings and International 1
HM Revenue and Customs
BX9 1AU

Your rights and obligations

'HMRC Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/government/publications/hmrc-charter

Fee claim

This section is only to be completed by a GP.

Name of child

Child's date of birth DD MM YYYY

Please give us details of the account you want us to pay your fee into

Name of account holders

Full name of your bank or building society

Account number

Reference number or roll number, for building society accounts

Sort code

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Declaration

I have completed form CTF/JISA1500 for the patient I have named above and I wish to claim the standard fee.

Name of GP use capital letters

Signature

Surgery stamp

Date DD MM YYYY

Make sure you've completed sections 1 to 6 before sending this form back to us.

HM Revenue and Customs use only

Name

HM Revenue and Customs stamp

Reference

UID

Signature of authorising officer

This claim has been examined and approved

This claim is not approved

Date DD MM YYYY



Please fill in all parts of this form to support the request for early access to the child's CTF or Junior ISA.

1 Child's details

Surname

First names

Date of birth DD MM YYYY

Child's address

2 Medical condition

Please tell us the diagnosis in the box below. Include all relevant diagnoses along with the respective dates

3 Clinical findings

Please give us details of any clinical features which show that this is a severe progressive condition

For example, rate of progression, recurrence, staging, tumour markers, CD4 count and viral load, bulbar involvement, respiratory and/or heart failure.

4 Treatment

Please give us details of all relevant treatment including the date it was administered and the response

If there has not been any treatment or it was palliative please mention this.

Is there any other intervention or treatment planned which may significantly alter progression of the condition?

Tick one box

No Yes

5 Medical practitioner details

Name of medical practitioner use capital letters

Telephone number

Address or Family Health Service Authority (FHSA) stamp

Please tick one of the following boxes, if appropriate

I am the patient's registered general practitioner

I am the patient's hospital or hospice consultant

If neither of the above apply please tell us what your involvement with the patient is. I am the patient's

6 Declaration

I confirm that this is a full report of the patient's condition and their treatment.

I have read and understood the notes on page 1 of this form.

Signature of medical practitioner

Date DD MM YYYY

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Once completed, please send the whole form to the Child Trust Fund Office (see page 1 for details).

HM Revenue and Customs use only

Name

Reference

UID