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STATUTORY INSTRUMENTS

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**1998 No. 1870**

**The Individual Savings Account Regulations 1998**

**Introductory**

**3.** These Regulations provide for the setting up of plans in the form of an account, by account managers approved by the Board, under which individuals may make certain investments, for the conditions under which they may invest and under which those accounts are to operate, for relief from tax in respect of account investments and generally for the administration of tax in relation to such accounts.