

---

STATUTORY INSTRUMENTS

---

**2008 No. 704**

**INCOME TAX**

**The Individual Savings Account  
(Amendment) Regulations 2008**

<i>Made</i>	- - - -	<i>12th March 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th March 2008</i>
<i>Coming into force</i>	- -	<i>6th April 2008</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 694 to 701 of the Income Tax (Trading and Other Income) Act 2005<sup>(1)</sup> and section 151 of the Taxation of Chargeable Gains Tax Act 1992<sup>(2)</sup>.

---

(1) 2005 c. 5; sections 695, 696, 698, 699 and 700 were amended by paragraph 132 of Schedule 4 to the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#) to replace references to the Commissioners of Inland Revenue with references to the Commissioners for Her Majesty's Revenue and Customs.

(2) 1992 c. 12; section 151 was amended by section 85 of the [Finance Act 1993 \(c. 34\)](#), section 64(2) of the [Finance Act 1995 \(c. 4\)](#) and paragraph 436 of Schedule 1 to the [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#).