
STATUTORY INSTRUMENTS

2008 No. 704

The Individual Savings Account
(Amendment) Regulations 2008

Amendment of regulation 10 (qualifying individuals who may invest under an account)

9. In regulation 10(2)(d)(1) for paragraph (ii) substitute—

“(ii) who, though not resident in the United Kingdom, has general earnings from overseas Crown employment subject to United Kingdom tax within the meaning given by section 28 of ITEPA 2003.”.