
STATUTORY INSTRUMENTS

2009 No. 1994

INCOME TAX

**The Individual Savings Account
(Amendment No. 2) Regulations 2009**

<i>Made</i>	- - - -	<i>20th July 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>21st July 2009</i>
<i>Coming into force</i>		<i>11th August 2009</i>

**THE INDIVIDUAL SAVINGS ACCOUNT
(AMENDMENT NO. 2) REGULATIONS 2009**

1. Citation, commencement and effect
2. Amendments to the Individual Savings Account Regulations 1998
3. In regulation 2(1) (interpretation)— (a) in sub-paragraph (a)—
4. In regulation 4 (general conditions for accounts) add at the...
5. For regulation 5A substitute— Treatment of sums held in accounts...
6. In regulation 7(2)(f) (qualifying investments for a stocks and shares...
7. For regulation 12(7) substitute — (7) Where the application is...
8. In regulation 21— (a) in paragraph (5) omit “and the...
9. In regulation 31(4)(a)— (a) in paragraph (i) for “UCITS” substitute...

Signature

Explanatory Note