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STATUTORY INSTRUMENTS

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**2012 No. 1871**

**INCOME TAX  
CAPITAL GAINS TAX**

**The Individual Savings Account  
(Amendment) (No. 2) Regulations 2012**

<i>Made</i> - - - -	<i>16th July 2012</i>
<i>Laid before the House of Commons</i> - -	<i>17th July 2012</i>
<i>Coming into force</i>	<i>8th August 2012</i>

**THE INDIVIDUAL SAVINGS ACCOUNT  
(AMENDMENT) (NO. 2) REGULATIONS 2012**

1. Citation and commencement
2. The amendments to the Individual Savings Account Regulations 1998 made...
3. The amendments to the Individual Savings Account Regulations 1998 made...
4. Amendments to the Individual Savings Account Regulations 1998
5. In regulation 2(1)(a) (interpretation)— (a) after the definition of “child”,...
6. After regulation 2(1) (interpretation), insert— (1A) In these Regulations—
7. In regulation 2A(4) (meaning of account investor), after “regulations 5C”,...
8. In regulation 2D (regulations that do not apply to junior...
9. After regulation 2E (contracts entered into by or on behalf...
10. Omit regulation 5B.
11. After regulation 5C (treatment of certain sums held in dormant...
12. In regulation 7 (qualifying investments for a stocks and shares...
13. In regulation 8 (qualifying investments for a cash component), for...
14. In regulation 12(1), omit “, subject to paragraph (5)”,.
15. For regulation 19 and the heading preceding it (account manager...
16. In regulation 21 (transfers relating to accounts other than junior...
17. In regulation 21A (further requirements relating to transfers between cash...
18. In regulation 21B (transfers relating to junior ISA accounts)—
19. In regulation 29 (records to be kept by account manager)—...
20. In regulation 31 (returns of information by account manager)—

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signature  
Explanatory Note