

**2014 No. 1450**

**INCOME TAX**

**CAPITAL GAINS TAX**

The Individual Savings Account (Amendment No. 2)  
Regulations 2014

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CORRECTION

Page 3, footnote (d): “<http://fshandbook.info/FS/html/handbook/COLL>” should read  
“<https://www.handbook.fca.org.uk/handbook/COLL>”.

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