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STATUTORY INSTRUMENTS

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**2014 No. 654**

**INCOME TAX  
CAPITAL GAINS TAX**

**The Individual Savings Account  
(Amendment) Regulations 2014**

*Made* - - - - - *14th March 2014*  
*Laid before the House of*  
*Commons* - - - *14th March 2014*  
*Coming into force* *6th April 2014*

**THE INDIVIDUAL SAVINGS ACCOUNT  
(AMENDMENT) REGULATIONS 2014**

1. Citation, commencement and effect
2. Amendment of the Individual Savings Account Regulations 1998
3. In regulation 2 (interpretation), in paragraph (1)(a)—
4. In regulation 2C (meaning of “registered contact” etc), paragraph (3)—...
5. In regulation 4ZA (subscriptions to an account other than a...
6. In regulation 4ZB(1) (subscriptions to a junior ISA account), for...
7. (1) In regulation 4ZE (permitted withdrawals from a junior ISA...
8. In regulation 7 (qualifying investments for a stocks and shares...
9. In regulation 8 (qualifying investments for a cash component)—
10. In regulation 12 (conditions for application to open an account...
11. In regulation 14 (account manager – qualifications and Board’s approval),...
12. In regulation 31 (returns of information by account manager)—  
Signature  
Explanatory Note