

---

STATUTORY INSTRUMENTS

---

**2016 No. 977**

**INCOME TAX  
CAPITAL GAINS TAX**

**The Individual Savings Account  
(Amendment No. 3) Regulations 2016**

<i>Made</i>	- - - -	<i>10th October 2016</i>
<i>Laid before the House of Commons</i>	- -	<i>10th October 2016</i>
<i>Coming into force</i>		<i>1st November 2016</i>

**THE INDIVIDUAL SAVINGS ACCOUNT  
(AMENDMENT NO. 3) REGULATIONS 2016**

1. Citation and commencement
2. Amendment of the Individual Savings Account Regulations 1998
3. In regulation 2(1)(a) (interpretation)— (a) for the definition of “outstanding...
4. In regulation 4(6)(c) and (d) (general conditions for accounts and...
5. In regulation 5DDA (additional permitted subscription to an account other...
6. In regulation 6(2) (general investment rules), in paragraph (2), omit...
7. In regulation 8A (qualifying investments for an innovative finance component)—...
8. In regulation 31 (returns of information by account manager)—  
Signature  
Explanatory Note