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STATUTORY INSTRUMENTS

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**2017 No. 1089**

**INCOME TAX  
CAPITAL GAINS TAX**

**The Individual Savings Account  
(Amendment No. 3) Regulations 2017**

*Made - - - - 13th November 2017*  
*Laid before the House of*  
*Commons - - 14th November 2017*  
*Coming into force 6th April 2018*

**THE INDIVIDUAL SAVINGS ACCOUNT  
(AMENDMENT NO. 3) REGULATIONS 2017**

1. Citation and commencement
2. Amendment of the Individual Savings Account Regulations 1998
3. In regulation 2(1)(a) (interpretation)— (a) in the definition of “article...
4. After regulation 2F (special provision in respect of Looked After...
5. In regulation 5DDA (additional permitted subscription to an account other...
6. In regulation 21(6)(b), (transfers relating to accounts other than junior...
7. In regulation 21A(3)(b) (further requirements relating to transfers between cash...
8. In regulation 31 (returns of information by account manager)—
9. After regulation 34 (capital gains tax— adaptation of enactments) insert—...  
Signature  
Explanatory Note