
STATUTORY INSTRUMENTS

2017 No. 1089

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

Amendment of the Individual Savings Account Regulations 1998

3. In regulation 2(1)(a) (interpretation)—
 - (a) in the definition of “article 36H agreement” insert after “operator” where it appears second “or, in relation to a continuing account of a deceased investor, any person within the description of section 694A(2) of ITTOIA 2005 or referred to in section 694A(1) of that Act.”; and
 - (b) at the appropriate place insert—

““continuing account of a deceased investor” has the meaning given in regulation 2G;”.