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## STATUTORY INSTRUMENTS

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# 1998 No. 1871

## The Individual Savings Account (Insurance Companies) Regulations 1998

### Modifications of the Taxes Act

**15.** In section 440(4)(a)(1) there shall be added at the end “or individual savings account business, or assets linked both to pension business and individual savings account business but not to any other category of business”.

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(1) Sections 440 and 440A were substituted for section 440 by paragraph 8 of Schedule 6 to the Finance Act 1990, and subsection (4) of section 440 was substituted by paragraph 5(3) of Schedule 8 to the Finance Act 1995.