

**2000 No. 809**

**INCOME TAX**

**The Individual Savings Account (Amendment) Regulations  
2000**

*Made - - - - 21st March 2000*

*Laid before the House of Commons 21st March 2000*

*Coming into force 6th April 2000*

The Treasury, in exercise of the powers conferred on them by section 333 of the Income and Corporation Taxes Act 1988(a), section 151 of the Taxation of Chargeable Gains Act 1992(b) and section 75 of the Finance Act 1998, hereby make the following Regulations:

**1.** These Regulations may be cited as the Individual Savings Account (Amendment) Regulations 2000 and shall come into force on 6th April 2000.

**2.** In regulation 4(2) and (3)(a) of the Individual Savings Account Regulations 1998(c) for “year 1999–00” in each place where it appears there shall be substituted the words “years 1999–00 and 2000–01”.

*David Jamieson  
Jim Dowd*

21st March 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1988 c. 1; section 333 was amended by section 70 of the Finance Act 1991 (c. 31) and by sections 75 and 123(7) of, and Part III(15) of Schedule 27 to, the Finance Act 1998 (c. 36).  
(b) 1992 c. 12; section 151 was amended by section 85 of the Finance Act 1993 (c. 34), by section 64(2) of the Finance Act 1994 (c. 9) and by section 75(6) of the Finance Act 1998, and was extended by section 123(7) of the Finance Act 1998.  
(c) S.I. 1998/1870; there are no relevant amending instruments.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations which come into force on 6th April 2000, amend the Individual Savings Account Regulations 1998 (S.I. 1998/1870, amended by S.I. 1998/3174, but not relevantly to these Regulations). They provide that the annual subscription limits for (i) “maxi-accounts” including the maximum which may be allocated out of that amount to a cash component, and (ii) “mini-accounts” made up of a cash component, are to remain the same in the year of assessment 2000–01 as they were in the year of assessment 1999–00.

**£1.00**

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