
STATUTORY INSTRUMENTS

2002 No. 3158

INCOME TAX

The Individual Savings Account
(Amendment No. 3) Regulations 2002

Made - - - - 18th December 2002
Laid before the House of
Commons - - - - 18th December 2002
Coming into force - - 8th January 2003

The Treasury, in exercise of the powers conferred upon them by section 333 of the Income and Corporation Taxes Act 1988⁽¹⁾, section 151 of the Taxation of Chargeable Gains Act 1992⁽²⁾ and section 75 of the Finance Act 1998, hereby make the following Regulations:

(1) 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 the Finance Act 1998 (c. 36).
(2) 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 1995 (c. 4) and by section 75(6) of the Finance Act 1998, and was extended by section 123(7) of the Finance Act 1998.