
STATUTORY INSTRUMENTS

2005 No. 3350

INCOME TAX

The Individual Savings Account
(Amendment No. 3) Regulations 2005

Made - - - - 6th December 2005
Laid before the House of
Commons - - 6th December 2005
Coming into force 27th December 2005

THE INDIVIDUAL SAVINGS ACCOUNT
(AMENDMENT NO. 3) REGULATIONS 2005

1. Citation and commencement
2. Amendment of the Individual Savings Account Regulations 1998
3. In regulation 2(1)(a) insert the following definition at the appropriate...
4. In regulation 2(1)(b)— (a) in the definition of “the second...
5. In regulation 6(4)(i) after “deposit-taker” insert “(including for this purpose...
6. In regulation 7(2)— (a) in sub-paragraph (b)(ii)—
7. In regulation 7(14) omit “(b),”.
8. For regulation 7(15) substitute— (15) The condition specified in this...
9. In regulation 8(2) (qualifying investments for a cash component)—
10. In regulation 14(2)(b) after paragraph (ii) insert—
11. In regulation 22(1)(a) (exemption from tax) after paragraph (i) insert—...
Signature
Explanatory Note