
STATUTORY INSTRUMENTS

2012 No. 1871

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment) (No. 2) Regulations 2012**

<i>Made</i>	- - - -	<i>16th July 2012</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th July 2012</i>
<i>Coming into force</i>	- -	<i>8th August 2012</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 694 to 699 and 701 of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ and section 151 of the Taxation of Chargeable Gains Act 1992⁽²⁾:

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- (1) [2005 c. 5](#); sections 694(1A), 695A, 699(9) and 701(6) were inserted by section 40 of the Finance Act [2011 \(c. 11\)](#), and section 701(4) and (5) was inserted by section 40 of the Finance Act [2008 \(c. 9\)](#); sections 695(3) and (4), 696(3), 698(2), (3) and (4) and 699(1) and (2) were amended by paragraphs 131 and 132 of Schedule 4 to the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#).
- (2) [1992 c. 12](#); section 151(2) was substituted by section 64(2) of the Finance Act [1995 \(c. 4\)](#) which also inserted subsection (2A); the substituted subsection (2) and inserted subsection (2A) were substituted by a further subsection (2) by paragraph 436 of Schedule 1 to the Income Tax (Trading and Other Income) Act [2005 \(c. 5\)](#); the substituted subsection (2) was amended by section 40 of the Finance Act [2011 \(c. 11\)](#); section 151(4) was inserted by section 85 of the Finance Act [1993 \(c. 34\)](#).