
STATUTORY INSTRUMENTS

2015 No. 941

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment No. 3) Regulations 2015**

<i>Made</i>	- - - -	<i>26th March 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>27th March 2015</i>
<i>Coming into force</i>		<i>6th April 2015</i>

**THE INDIVIDUAL SAVINGS ACCOUNT
(AMENDMENT NO. 3) REGULATIONS 2015**

1. Citation and commencement
 2. Amendment of the Individual Savings Account Regulations 1998
 3. After regulation 5D(2), insert— (3) A subscription to an account...
 4. (1) In regulation 12A(1), after the fourth use of “account”,...
 5. In regulation 21(4B), omit “including regulation 31(1)(c)”.
 6. (1) After regulation 21B(2), insert— (2A) Anything transferred to the...
 7. In regulation 21B(11)(a)(iv), after “(if any)” and in regulation 31(3)(a)(iv),...
- Signature
Explanatory Note