
STATUTORY INSTRUMENTS

2017 No. 1089

**The Individual Savings Account
(Amendment No. 3) Regulations 2017**

Amendment of the Individual Savings Account Regulations 1998

5. In regulation 5DDA (additional permitted subscription to an account other than a junior ISA account)—

- (a) after “deceased’s death” where it appears—
 - (i) in paragraph (3)(a), insert “or, in the event that the period for an administration-period investment in a continuing account of a deceased investor with an account manager ends and S has not made a subscription under paragraph (1), immediately before the account ceasing to be a continuing account of a deceased investor (whichever is the higher)”, and
 - (ii) in paragraphs (3)(b), (3A) and (3B), insert “or, in the event mentioned in paragraph 3(a) occurring, immediately before the account ceasing to be a continuing account of a deceased investor (whichever is the higher)”; and
- (b) in paragraph (4)(b), after “the case” insert “of”.