
STATUTORY INSTRUMENTS

2017 No. 186

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment) Regulations 2017**

Made - - - - 21st February 2017
Laid before the House of
Commons - - 22nd February 2017
Coming into force 6th April 2017

**THE INDIVIDUAL SAVINGS ACCOUNT
(AMENDMENT) REGULATIONS 2017**

1. Citation and commencement
 2. Amendment of the Individual Savings Account Regulations 1998
 3. In regulation 2(1)(a) (interpretation) for the definition of “investment trust”,...
 4. In regulation 2F(2) (special provision in respect of Looked After...
 5. In regulation 4ZA(1) (subscriptions to an account other than a...
 6. In regulation 4ZB(1) (subscriptions to a junior ISA account) for...
 7. In regulation 14(2)(b)(i) (account manager-qualifications and Board’s approval) for “51”...
 8. Amendment of the Individual Savings Account (Amendment No. 2) Regulations 2016
- Signature
Explanatory Note