
STATUTORY INSTRUMENTS

2024 No. 350

**The Individual Savings Account
(Amendment) Regulations 2024**

Amendment of regulation 31

24. In regulation 31 (returns of information by account manager)—

(a) in paragraph (3)(d)—

(i) for “8A(2)(a) or 8A(2)(ca)” substitute “8A(2)(a), (ca) or (cb)”;

(ii) for “(i) and (ii)” substitute “(i) to (ii)”;

(iii) in paragraph (i), at the beginning insert “for investments of the kind specified in regulation 8A(2)(a) or (ca),”;

(iv) after paragraphs (i) and (ii) omit “and”;

(v) after paragraph (i) insert—

“(ia) for investments of the kind specified in regulation 8A(2)(cb), their market value determined either as at 5th April in that year, or any other valuation date in that year, not falling earlier than 5th October; and”;

(b) in paragraph (4)(d)—

(i) after paragraphs (i) and (ii) omit “and”;

(ii) after paragraph (iii) insert—

“, and

(iv) the market value of investments specified in regulation 8A(2)(cb).”.