
STATUTORY INSTRUMENTS

1998 No. 1870

INCOME TAX

The Individual Savings Account Regulations 1998

<i>Made</i>	- - - -	<i>31st July 1998</i>
<i>Laid before the House of Commons</i>	- - - -	<i>31st July 1998</i>
<i>Coming into force</i>	- -	<i>In accordance with regulation 1</i>

The Treasury, in exercise of the powers conferred on them by sections 333, 333A and 333B of the Income and Corporation Taxes Act 1988^{M1}, section 151 of the Taxation of Chargeable Gains Act 1992^{M2} and sections 75 and 76(3) of the Finance Act 1998, hereby make the following Regulations:

Modifications etc. (not altering text)

- C1** Regulations applied (with modifications) (21.2.2009) by [The Banking Act 2009 \(Parts 2 and 3 Consequential Amendments\) Order 2009 \(S.I. 2009/317\)](#), arts. 1, 3, **Sch.**
- C2** Regulations applied (with modifications) (8.2.2011) by [The Investment Bank Special Administration Regulations 2011 \(S.I. 2011/245\)](#), reg. 1, **Sch. 6 Pt. 1** (with reg. 27(a))
- C3** Regulations applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, **Sch. 3 paras. 2, 3** (with reg. 5) (as amended (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), 4)

Marginal Citations

- M1** 1988 c.1; section 333 was amended by section 70 of the [Finance Act 1991 \(c.31\)](#) and by sections 75 and 123(7) of the [Finance Act 1998 \(c.36\)](#). Section 333A was inserted by section 64(1) of the [Finance Act 1995 \(c.4\)](#). Section 333B was inserted by section 77(1) of the Finance Act 1998.
- M2** 1992 c.12; section 151 was amended by section 85 of the [Finance Act 1993 \(c.34\)](#), by section 64(2) of the [Finance Act 1994 \(c.9\)](#), and by section 75(6) of the Finance Act 1998, and was extended by section 123(7) of the Finance Act 1998.

Status:

Point in time view as at 06/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the The Individual Savings Account Regulations 1998, Introductory Text.