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STATUTORY INSTRUMENTS

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**1998 No. 1870**

**The Individual Savings Account Regulations 1998**

**[<sup>F1</sup>]<sup>F2</sup>Declarations required by regulation 5D**

**5DFA.**—(1) The declarations in regulation 5D(2)(c) required by S in relation to a subscription permitted by regulation 5DDA are—

- (a) in all cases, those specified in paragraph (2);
  - (b) in a case where the subscription is made with the deceased's account manager (A), those specified in paragraph (3); and
  - (c) in a case where the subscription is being made with an account manager other than the deceased's account manager (B), those specified in paragraph (4).
- (2) The declarations specified in this paragraph are—
- (a) that S is the surviving spouse or civil partner of the deceased;
  - (b) that S and the deceased were living together so as to meet the requirements specified in section 1011 of the Income Tax Act 2007, at the date of the deceased's death; and
  - (c) that the subscription is being made under regulation 5DDA.
- (3) The declarations specified in this paragraph are that the subscription is being made—
- (a) in the case of a subscription of non-cash assets made in accordance with paragraph (2) of that regulation—
    - (i) in the period beginning with distribution to S by the deceased's estate of those assets and ending no more than 180 days thereafter; or
    - (ii) in the case of the deceased's death occurring in the period beginning with 3rd December 2014 and ending with 5th April 2015, no later than 2nd October 2015; whichever is the later; and
  - (b) in the case of any other subscription under that regulation, in the period beginning with the date of the deceased's death and ending—
    - (i) no more than 3 years thereafter, or in the case of the deceased's death occurring in the period beginning with 3rd December 2014 and ending with 5th April 2015, no later than 5th April 2018; or
    - (ii) no more than 180 days after administration of the estate is complete.
- (4) The declarations specified in this paragraph are—
- (a) that the subscription is being made by a payment of cash;
  - (b) that, in the permitted period, S has not made, with A, any subscription permitted by regulation 5DDA in respect of the amount determined in accordance with paragraph (3) of that regulation; and
  - (c) that the subscription is being made in the period beginning with the date of the deceased's death and ending—

- (i) no more than 3 years thereafter, or in the case of the deceased's death occurring in the period beginning with 3rd December 2014 and ending with 5th April 2015, no later than 5th April 2018; or
- (ii) no more than 180 days after administration of the estate is complete.

(5) The requirements in sub-paragraphs (2)(a), (b) and (4)(b) are met where the information is provided on the first instance a subscription permitted by regulation 5DDA in respect of an amount determined in accordance with paragraph (3) of that regulation is made to an account.]]

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**Textual Amendments**

- F1** Regs. 5D-5DM inserted (8.8.2012) by [The Individual Savings Account \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1871\)](#), regs. 1, **11**
- F2** Regs. 5DFA-5DFD inserted (6.4.2015) by [The Individual Savings Account \(Amendment No. 2\) Regulations 2015 \(S.I. 2015/869\)](#), regs. 1, **9**

**Changes to legislation:**

There are currently no known outstanding effects for the The Individual Savings Account Regulations 1998, Section 5DFA.