
STATUTORY INSTRUMENTS

1998 No. 1871

INCOME TAX

**The Individual Savings Account
(Insurance Companies) 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>6th April 1999</i>

**THE INDIVIDUAL SAVINGS ACCOUNT
(INSURANCE COMPANIES) REGULATIONS 1998**

1. Citation and commencement
2. Interpretation
3. Individual savings account business
4. Tax credits on distributions to insurance companies
5. Modifications of the Taxes Act
6. In section 76(1)(d) after the words “pension business,” there shall...
7. In section 431(2) after the definition of “foreign income dividends”...
8. In sections 431C(1) and 431D(1) after the words “pension business”,...
9. In section 431F after the words “pension business,” there shall...
10. In section 432A(2) after paragraph (a) there shall be inserted—...
11. In section 432AA(4) after paragraph (a) there shall be inserted—...
12. In sections 432C(1), 432D(1) and 434D(5) after the words “pension...
13. In section 436— (a) after the words “pension business”, in...
14. In section 438(1) there shall be added at the end...
15. In section 440(4)(a) there shall be added at the end...
16. In section 440A(2)(a)(i) after the words “pension business” there shall...
17. In section 466(2) after the definition of “incorporated friendly society”...
18. In section 755A after paragraph (a) in each of subsections...
19. In paragraph 5(5) of Schedule 19AA after the words “pension...
20. (1) Schedule 19AB, other than paragraphs 3 and 4, as...
21. (1) The amendments made to Schedule 19AB by paragraphs 10...
22. Modifications of the Taxation of Chargeable Gains Act 1992
23. In sections 212(2) and 214A(11)(a) after the words “pension business”,...
24. Amendments to the Manufactured Payments and Transfer of Securities (Tax Relief) Regulations 1995

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

25. Amendments to the Friendly Societies (Modification of the Corporation Tax Acts) Regulations 1997
Signature
Explanatory Note