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STATUTORY INSTRUMENTS

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**2002 No. 1974**

The Individual Savings Account  
(Amendment No. 2) Regulations 2002

**Citation and commencement**

1.—(1) These Regulations may be cited as the Individual Savings Account (Amendment No. 2) Regulations 2002.

(2) These Regulations shall come into force on 1st October 2002 and shall apply to all accounts, whether set up before or after that date.