
STATUTORY INSTRUMENTS

2005 No. 3230

The Tax and Civil Partnership (No. 2) Regulations 2005

The Individual Savings Account Regulations 1998

10.—(1) The Individual Savings Account Regulations 1998⁽¹⁾ shall be amended as follows.

(2) In regulation 6 (general investment rules), in paragraph (3)(b)(ii), after “spouse” insert “or civil partner”.

(3) In regulation 10 (qualifying individuals who may invest under an account), in paragraph (2)(d)(iii)⁽²⁾, after “married to” insert “or in a civil partnership with”.

(4) In regulation 12 (conditions for application to subscribe to an account) —

(a) in paragraph (3) —

(i) in sub-paragraph (f)(iii)⁽³⁾, after “married to” insert “or in a civil partnership with”,
and

(ii) in the words following sub-paragraph (f)(iii), after “married to” insert “or in a civil partnership with”, and

(b) in paragraph (12)⁽⁴⁾, after “spouse,” insert “civil partner,”.

⁽¹⁾ S.I.1998/1870.

⁽²⁾ Paragraph (iii) was inserted by regulation 5 of S.I. 2001/908.

⁽³⁾ Sub-paragraph (f) was substituted by regulation 6 of S.I. 2001/908.

⁽⁴⁾ Paragraph (12) was inserted by regulation 5 of S.I. 2002/3158.