
STATUTORY INSTRUMENTS

2005 No. 3350

The Individual Savings Account
(Amendment No. 3) Regulations 2005

Amendment of the Individual Savings Account Regulations 1998

- 11.** In regulation 22(1)(a) (exemption from tax) after paragraph (i) insert—
“(ia) in respect of alternative finance return or profit share return paid by a financial institution (within the meanings in Chapter 5 of Part 2 of the Finance Act 2005);”.