
STATUTORY INSTRUMENTS

2006 No. 3194

INCOME TAX

The Individual Savings Account
(Amendment) Regulations 2006

Made - - - - 30th November 2006
Laid before the House of
Commons - - 1st December 2006
Coming into force 1st January 2007

THE INDIVIDUAL SAVINGS ACCOUNT
(AMENDMENT) REGULATIONS 2006

1. Citation and commencement
 2. Amendment of the Individual Savings Account Regulations 1998
 3. In regulation 2(1)(a) (interpretation) insert at the appropriate place—
“building...
 4. In regulation 22(1)(a) (exemption from tax)— (a) in paragraph (i)...
 5. After regulation 22(1)(b) insert— (ba) any gain or loss accruing...
- Signature
Explanatory Note