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STATUTORY INSTRUMENTS

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**2006 No. 3194**

The Individual Savings Account  
(Amendment) Regulations 2006

**Amendment of the Individual Savings Account Regulations 1998**

**5.** After regulation 22(1)(b) insert—

- “(ba) any gain or loss accruing on and attributable to a payment within paragraph (ib) of sub-paragraph (a) shall not be a chargeable gain or allowable loss for capital gains tax purposes;”.