
STATUTORY INSTRUMENTS

2007 No. 2119

**The Individual Savings Account
(Amendment) Regulations 2007**

Amendment of the Individual Savings Account Regulations 1998

- 12.** In regulation 7(2) (qualifying investments for a stocks and shares component)(**1**)—
- (a) in both sub-paragraphs (k)(i) and (l)(i), after “component” insert “or a personal equity plan”;
 - (b) at the end add—
 - “(p) in the case of a personal equity plan which is treated on and from 6th April 2008 as a stocks and shares account(**2**), investments which, immediately before that date, were qualifying investments for the plan under regulation 6(2)(m) of the Personal Equity Plan Regulations 1989(**3**)”.

(1) Regulation 7(2)(k) was inserted by [S.I. 2001/3778](#) and regulation 7(2)(l) by [S.I. 2003/2747](#).
(2) See [S.I. 2007/ 2120](#).
(3) [S.I. 1989/469](#).