STATUTORY INSTRUMENTS

2007 No. 2119

The Individual Savings Account (Amendment) Regulations 2007

Amendment of the Individual Savings Account Regulations 1998

3. In regulation 2(1)(a) (interpretation)—

- (a) in the definition of "account"—
 - (i) omit paragraph (ii) and the word "or" which succeeds it, and
 - (ii) at the end add "and shall include a personal equity plan treated on and from the 6th April 2008 as a stocks and shares account"(1);
- (b) omit the definition of "tax-exempt special savings account".