
STATUTORY INSTRUMENTS

2009 No. 1550

INCOME TAX

**The Individual Savings Account
(Amendment) Regulations 2009**

<i>Made</i>	- - - -	<i>23rd June 2009</i>
<i>Laid before the House of Commons</i>	- - - -	<i>24th June 2009</i>
<i>Coming into force</i>	- -	<i>6th October 2009</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 694 and 701(5) of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ and section 151 of the Taxation of Chargeable Gains Act 1992⁽²⁾:

⁽¹⁾ 2005 c. 5; section 701(5) was inserted by section 40 of the [Finance Act 2008 \(c. 9\)](#).
⁽²⁾ 1992 c. 12; section 151 was amended by section 85 of the [Finance Act 1993 \(c. 34\)](#), section 64(2) of the [Finance Act 1995 \(c. 4\)](#) and paragraph 436 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005.