
STATUTORY INSTRUMENTS

2011 No. 1780

The Individual Savings Account
(Amendment No. 2) Regulations 2011

Amendments to the Individual Savings Account Regulations 1998

29. In paragraph (3) of regulation 28 (assessments for withdrawing relief and recovering tax), for “Case VI of Schedule D” substitute “Chapter 8 of Part 5 of ITTOIA 2005⁽¹⁾”.

(1) [2005 c. 5](#); Chapter 8 was amended by paragraphs 17 and 22 of Part 2 of Schedule 12 to the Finance Act 2008 (c. 9) and by paragraphs 30 and 33 of Schedule 1 to the Finance (No. 3) Act 2010 (c.33).