
STATUTORY INSTRUMENTS

2011 No. 782

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>15th March 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 694 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.
(2) 1992 c.12; section 151(2) was substituted by paragraph 436 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5) and section 151(4) was inserted by section 85 of the Finance Act 1993 (c. 34).