
STATUTORY INSTRUMENTS

2014 No. 1450

**The Individual Savings Account
(Amendment No. 2) Regulations 2014**

Amendment of the Individual Savings Account Regulations 1998

22. In regulation 24(3) (tax liabilities and reliefs—account manager to act on behalf of account investor)—

- (a) in sub-paragraph (a), at the end, insert “and”; and
- (b) omit sub-paragraph (b).