
STATUTORY INSTRUMENTS

2014 No. 654

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>14th March 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th March 2014</i>
<i>Coming into force</i>	- -	<i>6th April 2014</i>

The Treasury make these Regulations exercising their powers in sections 694, 695, 695A(2)(c), 696 and 701(1), (4) and (5) of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ and section 151(1) and (2) of the Taxation of Chargeable Gains Act 1992⁽²⁾.

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- (1) 2005 c. 5. Section 694 was amended, and section 695A inserted, by section 40 of the Finance Act 2011 (c. 11). Section 695 was amended by paragraphs 131 and 132 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 701(4) was inserted by section 40 of the Finance Act 2008 (c. 9).
- (2) 1992 c. 12. Section 151(2) was amended by section 64(2) of the Finance Act 1995 (c. 4), section 75(6) of, and Part 3(15) of Schedule 27 to, the Finance Act 1998 (c. 36), paragraph 436 of Schedule 1(2) to the Income Tax (Trading and Other Income) Act 2005 (c. 5), and section 40 of the Finance Act 2011.