
STATUTORY INSTRUMENTS

2015 No. 869

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment No. 2) Regulations 2015**

<i>Made</i>	- - - -	<i>24th March 2015</i>
<i>Laid before the House of Commons</i>	- - - -	<i>25th March 2015</i>
<i>Coming into force</i>	- -	<i>6th April 2015</i>

The Treasury make these Regulations exercising the powers in sections 694 to 699 and 701 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; amendments made by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 132; the Finance Act 2008 (c. 9), section 40; the Finance Act 2011 (c. 11), section 40.
(2) 1992 c. 12; amendments made by the Finance Act 1993 (c. 34), section 85; the Finance Act 1995 (c. 4), section 64(2); the Income Tax (Taxation of Trading and Other Income) Act 2005, Schedule 1, paragraph 426; the Finance Act 2011, section 40(6).