
STATUTORY INSTRUMENTS

2015 No. 941

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment No. 3) Regulations 2015**

<i>Made</i>	- - - -	<i>26th March 2015</i>
<i>Laid before the House of Commons</i>	- - - -	<i>27th March 2015</i>
<i>Coming into force</i>	- -	<i>6th April 2015</i>

The Treasury, in exercise of the powers conferred by 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⁾ make the following Regulations:

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- (1) 2005 c. 5; sections 694, 699 and 701 were amended by section 40 of the Finance Act 2011 (c. 11), sections 695 and 698 were amended by paragraphs 131 and 132 of Schedule 4 to the Commissioners of Revenue and Customs Act 2005 (c. 11), section 695A was inserted by section 40 of the Finance Act 2008 (c. 9).
- (2) 1992 c. 12; section 151 was amended by section 85 of the Finance Act 1993 (c. 34), section 64(2) of the Finance Act 1995 (c. 4), paragraph 436 of Schedule 1 to the Income Tax (Taxation of Other Income) Act 2005 and section 40(7) of the Finance Act 2011.