
STATUTORY INSTRUMENTS

2016 No. 16

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment) Regulations 2016**

Made - - - - 7th January 2016
Laid before the House of
Commons - - - - 11th January 2016
Coming into force in accordance with regulation 1

The Treasury, in exercise of the powers conferred by sections 694, 695, 696 and 701(1) 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⁾, make the following Regulations:

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- (1) [2005 c.5](#); sections 694 and 701 were amended by section 40 of the Finance Act [2011 \(c.11\)](#), sections 695 and 696 were amended by paragraphs 131 and 132 of Schedule 4 to the Commissioners for Revenue and Customs Act [2005 \(c.11\)](#), section 701(5) 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 (Trading and Other Income) Act 2005 and section 40(7) of the Finance Act 2011.