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STATUTORY INSTRUMENTS

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**2016 No. 16**

The Individual Savings Account  
(Amendment) Regulations 2016

**Amendment of regulation 21A (further requirements relating to transfers between cash accounts)**

**15.** In regulation 21A, at the end of paragraph (3)(b)(ii), insert—

“disregarding a subscription made in accordance with regulation 5D (except for a replacement subscription), less, in the case of a flexible account, the amount of any cash withdrawn from it during that period and if the result is in the negative, the amount to be reported is nil”.