
STATUTORY INSTRUMENTS

2017 No. 186

**INCOME TAX
CAPITAL GAINS TAX**

**The Individual Savings Account
(Amendment) Regulations 2017**

Made - - - - 21st February 2017
Laid before the House of
Commons - - - - 22nd February 2017
Coming into force - - 6th April 2017

The Treasury make these Regulations in exercise of the powers in section 151 of the Taxation of Chargeable Gains Act 1992⁽¹⁾ and sections 694 and 695 to 699 and 701 of the Income Tax (Trading and Other Income) Act 2005⁽²⁾.

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- (1) 1992 c. 12; section 151 was amended by section 85 of the Finance Act 1993 (c. 34), paragraph 436 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005, section 40(6) of the Finance Act 2011 (c. 11) and section 27(2) of the Finance Act 2016 (c. 24).
- (2) 2005 c. 5; sections 694 and 701 were amended by section 40 of the Finance Act 2011, 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).