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STATUTORY INSTRUMENTS

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**2017 No. 466**

**The Individual Savings Account  
(Amendment No. 2) Regulations 2017**

**Regulation 5D**

**10.** In regulation 5D (subscriptions disregarded for the purposes of the subscription limits in regulations 4ZA and 4ZB)(1)—

- (a) in the heading and in paragraph (1) for “4ZA” substitute “4ZA(1)”,
- (b) after paragraph (2)(a)(i) insert—
  - “(ia) a defaulted Lifetime ISA subscription;
  - (ib) a returned withdrawal from a Lifetime ISA following failure of a purchase to complete under paragraph 10(1) of the Schedule;”, and
- (c) after paragraph (2)(c) insert—
  - “; and
  - (d) in a case within paragraph (2)(a)(ib) the account manager of the Lifetime ISA to which the subscription is made is provided with the information specified in paragraph 9(3)(b) of the Schedule.”.