
STATUTORY INSTRUMENTS

2017 No. 466

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

Regulation 5DDA

14. In regulation 5DDA (additional permitted subscription to an account other than a junior ISA account) after paragraph (3A)(1) insert—

“(3B) For the purposes of paragraph (3) the value of a Lifetime ISA at the date of the deceased’s death includes any government bonus that has accrued to the date of death but has not been paid.”.