

---

STATUTORY INSTRUMENTS

---

**2019 No. 382**

**INCOME TAX  
CAPITAL GAINS TAX**

**The Individual Savings Account  
(Amendment) Regulations 2019**

*Made* - - - - 26th February 2019  
*Laid before the House of  
Commons* - - - - 28th February 2019  
*Coming into force* - - 6th April 2019

The Treasury, in exercise of the powers conferred by section 151(1) and (2) of the Taxation of Chargeable Gains Act 1992(1) and section 694(1) and (3) of the Income Tax (Trading and Other Income) Act 2005(2), makes the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Individual Savings Account (Amendment) Regulations 2019 and come into force on 6th April 2019.

**Amendment of the Individual Savings Account Regulations 1998**

2. The Individual Savings Account Regulations 1998(3) are amended as follows.
3. In regulation 4ZB(1) (subscriptions to a junior ISA account) for “£4,260” substitute “£4,368”.

26th February 2019

*Mike Freer  
Craig Whittaker*  
Two of the Lord Commissioners of Her  
Majesty’s Treasury

---

(1) 1992 c. 12. Section 151(2) was amended by paragraph 436 of Schedule 1 to the Income Tax (Trading and other Income) Act 2005 (c. 5), 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.  
(3) S.I. 1998/1870. Regulation 4ZB(1) was last amended by S.I. 2018/359.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Individual Savings Account Regulation 1998 (S.I. 1998/1870). They provide for the annual limit on subscriptions to a junior ISA account to be increased from £4,260 to £4,368 (regulation 3).

A Tax Information and Impact Note will be published on the HM Government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.