#### STATUTORY INSTRUMENTS

#### 2020 No. 30

# INCOME TAX CAPITAL GAINS TAX

## The Individual Savings Account (Amendment) Regulations 2020

Made - - - - 14th January 2020

Laid before the House of

Commons - - 15th January 2020

Coming into force in accordance with regulation 1

### THE INDIVIDUAL SAVINGS ACCOUNT (AMENDMENT) REGULATIONS 2020

- 1. Citation and commencement
- 2. Amendment of the Individual Savings Account Regulations 1998
- 3. In regulation 2(1) (interpretation)— (a) in sub-paragraph (a) insert at...
- 4. After regulation 5D (subscriptions disregarded for the purpose of the...
- 5. In regulation 7 (qualifying investments for a stocks and shares...
- 6. In regulation 8(5) (qualifying investments for a cash component) after...
- In regulation 12(3)(f) (conditions for application to open an account... Signature Explanatory Note