
STATUTORY INSTRUMENTS

2023 No. 264

The Individual Savings Account
(Amendment) Regulations 2023

Amendment of regulation 4ZE

4. In regulation 4ZE (permitted withdrawals from a junior ISA account where the named child is terminally ill)⁽¹⁾, in paragraph (ii) of Case 1 in paragraph (2)(b) and in paragraph (6)(b), after “section 72(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (the care component)” insert “and, for this purpose, section 66(2)(a)⁽²⁾ of that Act (attendance allowance for the terminally ill) is deemed to apply as if for “6 months” there were substituted “12 months”.”.

(1) Regulation 4ZE was added by [S.I. 2011/1780](#). It was amended by section 67(2) of the Welfare Reform and Pensions Act 1999 ([c. 30](#)), section 52 of the Welfare Reform Act 2007 ([c. 5](#)), [S.R. 1999/494](#), [S.I. 1999/3147](#), [2014/654](#), [2021/886](#) and [2022/332](#).

(2) [1992 c. 7](#). Section 66(2)(a) was amended for certain purposes (but not for the purposes of regulation 4ZE of [S.I. 1998/1870](#)) by the Social Security (Terminal Illness) Act (Northern-Ireland) [2022 \(c. 7\)](#).