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STATUTORY INSTRUMENTS

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**1998 No. 1870**

**INCOME TAX**

**The Individual Savings Account Regulations 1998**

<i>Made</i>	- - - -	<i>31st July 1998</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>31st July 1998</i>
<i>Coming into force</i>	- -	<i>In accordance with regulation 1</i>

The Treasury, in exercise of the powers conferred on them by sections 333, 333A and 333B of the Income and Corporation Taxes Act 1988<sup>(1)</sup>, section 151 of the Taxation of Chargeable Gains Act 1992<sup>(2)</sup> and sections 75 and 76(3) of the Finance Act 1998, hereby make the following Regulations:

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- (1) 1988 c. 1; section 333 was amended by section 70 of the Finance Act 1991 (c. 31) and by sections 75 and 123(7) of the Finance Act 1998 (c. 36). Section 333A was inserted by section 64(1) of the Finance Act 1995 (c. 4). Section 333B was inserted by section 77(1) of the Finance Act 1998.
- (2) 1992 c. 12; section 151 was amended by section 85 of the Finance Act 1993 (c. 34), by section 64(2) of the Finance Act 1994 (c. 9), and by section 75(6) of the Finance Act 1998, and was extended by section 123(7) of the Finance Act 1998.