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STATUTORY INSTRUMENTS

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**2010 No. 2957**

**INCOME TAX**

**CAPITAL GAINS TAX**

The Individual Savings Account  
(Amendment No. 2) Regulations 2010

<i>Made</i>	- - - -	<i>13th December 2010</i>
<i>Laid before the House of Commons</i>	- -	<i>14th December 2010</i>
<i>Coming into force</i>		
<i>For the purposes of regulation 3</i>		<i>6th April 2011</i>
<i>Remainder</i>		<i>4th January 2011</i>

THE INDIVIDUAL SAVINGS ACCOUNT  
(AMENDMENT NO. 2) REGULATIONS 2010

1. Citation, commencement and effect
  2. Amendment to the ISA Regulations 1998
  3. In regulation 4 (General conditions for accounts and subscriptions to...
  4. In regulation 21(5) (Transfers relating to accounts) for “The” substitute...
  5. After regulation 21 (Transfers relating to accounts) insert— Further requirements...
- Signature  
Explanatory Note