
STATUTORY INSTRUMENTS

2023 No. 264

**The Individual Savings Account
(Amendment) Regulations 2023**

Amendment of regulation 7

6. In regulation 7 (qualifying investments for a stocks and shares component)⁽¹⁾—
- (a) for paragraph (2)(d), substitute—
 - “(d) subject to paragraph (3), shares in an investment trust listed or admitted to trading on a recognised stock exchange;” and
 - (b) in regulation 7(3)—
 - (i) in the opening words, after “paragraph (2)(a)” insert “or (d)”, and
 - (ii) in sub-paragraph (a), after “in a company” insert “or trust”.

⁽¹⁾ Regulation 7(3) was previously amended by [S.I. 2013/1743](#) and [S.I. 2014/654](#).