

Table showing treatment of payments and transfer in subscriptions

Type of subscription/payment	Counts towards the £20,000 annual ISA subscription limit when paid into a LISA?	Counts towards the £4,000 LISA payment limit because it is a current year payment?	Is a qualifying addition that is eligible for a government bonus?	Is a payment disregarded for the 'one LISA per tax year rule'?
New ISA cash or SAYE, approved profit sharing or Share Incentive Plan shares (see ISA Subscriptions)	Yes	Yes	Yes	No
Transfer of previous year ISA cash or investments from non-LISA (see Transferring an ISA)	No	Yes	Yes	No
Transfer of current year ISA cash or investments from non-LISA (see Transferring an ISA)	Yes	Yes	Yes	No
Defaulted cash account subscription (see ISA Subscriptions)	No	Yes	Yes	No
Defaulted investment subscription from account other than LISA (see ISA Subscriptions)	No	Yes	Yes	No
Defaulted LISA investment payment (see ISA Subscriptions)	No	No	No	Yes
Additional Permitted Subscription on death of spouse/civil partner (cash or 'non-cash' investments)	No	Yes	Yes	No

(see ISA Subscriptions)				
Additional permitted subscription on closure of Help to Buy: ISA (see ISA Subscriptions)	No	Yes	Yes	No
Funds held at 05/04/17 in Help to Buy: ISA and transferred to LISA before 6 April 2018.	No	No	Yes	No
LISA withdrawal returned to LISA after failure of first time residential purchase (see Failed first time residential purchase)	No	No	No	Yes