Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

172. In Schedule 4 (approved CSOP schemes), in paragraph 12(3), in the definition of "relative", in paragraph (a), after "spouse" insert "or civil partner".