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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

**54.**—(1) Amend section 257BB (transfer of relief under section 257A where relief exceeds income) as follows.

- (2) In subsection (1) —
  - (a) in paragraph (a) —
    - (i) for “a man” substitute “an individual”, and
    - (ii) after “257A” insert “or 257AB”,
  - (b) in paragraph (b) —
    - (i) for “he” substitute “the individual”, and
    - (ii) for “his” substitute “the individual's”, and
  - (c) in the words following paragraph (b) —
    - (i) for “his wife” substitute “the individual’s spouse or civil partner”,
    - (ii) for “she” substitute “that spouse or civil partner”,
    - (iii) for “her husband's” substitute “the individual's”, and
    - (iv) after “257A” insert “or 257AB”.
- (3) In subsection (2), for “husband” substitute “spouse or civil partner”.
- (4) In subsection (3) —
  - (a) in paragraph (a), for “a woman” substitute “an individual”,
  - (b) in paragraph (b) —
    - (i) for “she” substitute “the individual”, and
    - (ii) for “her” substitute “the individual's”, and
  - (c) in the words following paragraph (b) —
    - (i) for “her husband” substitute “the individual’s spouse or civil partner”,
    - (ii) for “he” substitute “that spouse or civil partner”,
    - (iii) after “257A” insert “or 257AB”, and
    - (iv) for “his wife's” substitute “the individual's”.
- (5) In subsection (4), for “wife” substitute “spouse or civil partner”.
- (6) In the heading, after “257A” insert “or 257AB”.