
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

101.—(1) Schedule 14 (provisions ancillary to section 266) is amended as follows.

(2) In paragraph 1(1) —

(a) for “The references in section 266” substitute —

“In section 266 —

(a) references”, and

(b) at the end insert —

“(b) references to an individual’s civil partner shall include any person who was that individual’s civil partner at the time the insurance or contract was made.”.

(3) In the heading before paragraph 1, for “*Husband and wife*” substitute “*Spouses and civil partners*”.