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DRAFT STATUTORY INSTRUMENTS

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**2005 No.**

**The Tax and Civil Partnership Regulations 2005**

**Taxation of Chargeable Gains Act 1992**

**107.**—(1) Section 58 (husband and wife) is amended as follows.

(2) In subsection (1), for the words from the beginning to “both” substitute —  
“If, in any year of assessment, —  
(a) an individual is living with his spouse or civil partner, and  
(b) one of them disposes of an asset to the other,  
both”.

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