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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**

**108.**—(1) Section 77 (charge on settlor with interest in settlement) is amended as follows.

(2) In subsection (2) —

- (a) in paragraph (a), after “spouse” insert “or civil partner”, and
- (b) in paragraph (b), after “spouse” insert “or civil partner”.

(3) In subsection (3) —

- (a) in the opening words, after “spouse” insert “or civil partner”,
- (b) after paragraph (a) insert —

“(ab) a person of whom the settlor is not for the time being a civil partner but of whom he may later be a civil partner, or”,

- (c) in paragraph (b), after “spouse” insert “or civil partner”, and
- (d) in paragraph (c), after “widower” insert “or surviving civil partner”.

(4) In subsection (4), for paragraph (c) substitute —

“(c) in the case of a marriage settlement or civil partnership settlement, the death of both parties to the marriage or civil partnership and of all or any of the children of the family of the parties to the marriage or civil partnership, or”.

(5) After subsection (4) insert —

“(4A) In subsection (4) “child of the family”, in relation to parties to a marriage or civil partnership, means a child of one or both of them.”.

(6) In subsection (6)(b) —

- (a) after “spouse”, in each place, insert “or civil partner”, and
- (b) after “married” insert “or to be civil partners of each other”.