
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

126.—(1) Schedule 5 (attribution of gains to settlors with interest in non-resident or dual resident settlements) is amended as follows.

(2) In paragraph 2 —

(a) in sub-paragraph (3), after “spouse”, in each place, insert “or civil partner”,

(b) in sub-paragraph (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”, and

(c) after sub-paragraph (4) insert —

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

(3) In paragraph 2A(7)(1), after “spouse”, in both places, insert “or civil partner”.

(4) In paragraph 4(4), in the words following paragraph (b), after “married to” insert “, or a civil partner of,”.

(5) In paragraph 9 —

(a) in sub-paragraph (7), after “spouse”, in each place, insert “or civil partner”, and

(b) in sub-paragraph (10A) —

(i) after “spouse”, in each place, insert “or civil partner”, and

(ii) in paragraph (c), after “spouses” insert “or civil partners”.