

---

DRAFT STATUTORY INSTRUMENTS

---

**2005 No.**

**The Tax and Civil Partnership Regulations 2005**

**Inheritance Tax Act 1984**

- 14.** In section 54 (exceptions from charge on death), in subsection (2) —
- (a) in paragraph (a), after “spouse” insert “or civil partner”, and
  - (b) in paragraph (b), after “widower” insert “or surviving civil partner”.