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DRAFT STATUTORY INSTRUMENTS

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**2005 No.**

**The Tax and Civil Partnership Regulations 2005**

**Income Tax (Earnings and Pensions) Act 2003**

**145.** In section 325A(1) (health and employment insurance payments), in subsection (2)(b), for “husband or wife” substitute “spouse or civil partner”.

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(1) Section 325A was inserted by section 882 of, and paragraph 592 of Schedule 1 to, the Income Tax (Trading and Other Income) Act 2005 (c. 5).