
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

146.—(1) Section 371 (travel costs and expenses where duties performed abroad: visiting spouse's or child's travel) is amended as follows.

- (2) In subsections (1)(a)(i) and (5), after “spouse” insert “, civil partner”.
- (3) In the heading, after “spouse’s” insert “, civil partner’s”.