
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Finance Act 2004

180. In Part 2 of Schedule 28 (pension death benefit rules: defined benefits and money purchase arrangements), in paragraph 15 —

- (a) in sub-paragraph (1), after “married to” insert “, or a civil partner of,”,
- (b) in sub-paragraph (1A)(1), after “married to” insert “, or a civil partner of,” and
- (c) in the opening words of sub-paragraph (3), after “married to” insert “, or a civil partner of”.