
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Income Tax (Trading and Other Income) Act 2005

- 189.**—(1) Section 626 (exception for outright gifts between spouses) is amended as follows.
- (2) In subsection (1)(b), after “other” insert “or one civil partner to the other”.
- (3) In the heading, after “spouses” insert “or civil partners”.