
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

- 32.**—(1) Section 147 (Scotland: legitim) is amended as follows.
- (2) In subsection (1) —
- (a) after “spouse”, in both places, insert “or civil partner”,
 - (b) after “claim legitim” insert “or rights under section 131 of the Civil Partnership Act 2004 (“section 131 rights”)", and
 - (c) after “in respect of legitim” insert “or to section 131 rights”.
- (3) In subsection (2) —
- (a) after “spouse”, in both places, insert “or civil partner”, and
 - (b) after “legitim”, in both places, insert “or section 131 rights”.
- (4) In subsection (4) —
- (a) after “spouse” insert “or civil partner”,
 - (b) after “claim legitim”, in both places, insert “or section 131 rights”, and
 - (c) after “claim has been made)” insert “or on the basis that all section 131 rights had been claimed in full at the testator’s death (excluding any rights renounced before any claim has been made)”.
- (5) In subsection (6), after “legitim” insert “or section 131 rights”.
- (6) In subsection (7), after “legitim” insert “or section 131 rights”.
- (7) In the heading, after “legitim” insert “etc.”.