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DRAFT STATUTORY INSTRUMENTS

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**2005 No.**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

**68.** In section 360 (loan to buy interest in close company), in subsection (3A)(1), for “husband or wife” substitute “spouse or civil partner”.

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(1) Subsection (3A) was inserted by section 47 of the Finance Act [1989 \(c. 26\)](#).