
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 82.** In section 612 (retirement benefit schemes: interpretative provisions), in subsection (2) —
- (a) after “ex-spouses” insert “or former civil partners”, and
 - (b) after “ex-spouse” insert “or former civil partner”.