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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**

**83.**—(1) Section 620 (retirement annuities: qualifying premiums) is amended as follows.

(2) In subsection (2) —

- (a) in paragraph (c), after “widower”, in both places, insert “or surviving civil partner”, and
- (b) in paragraph (d), after “widower” insert “or surviving civil partner”.

(3) In subsection (4) —

- (a) in paragraph (a), after “widower” insert “or surviving civil partner”, and
- (b) in paragraph (d), after “(or re-marriage)” insert “or on the formation of a civil partnership (or another civil partnership)”.