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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**

**99.** In section 832 (interpretation of the Tax Acts), in subsection (1) insert at the appropriate place —

““step-child”, in relation to a civil partner, shall be construed in accordance with section 246 of the Civil Partnership Act 2004;”.