Status:	This is the	original v	ersion ((as it was	originally made).	This
item of	legislation	is current	lv only	available	in its original form	nat

STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

103. In Schedule 28AA(1) (provision not at arm's length), in paragraph 4(11)(a), after "spouse", in each place, insert "or civil partner".