
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

118. In section 226 (private residence occupied by dependent relative before 6th April 1988), in subsection (4) —

- (a) for “a man and his wife living with him” substitute “an individual and his spouse or civil partner living with him”; and
- (b) for “husband or wife” substitute “spouse or civil partner”.