

---

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

---

STATUTORY INSTRUMENTS

---

**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Taxation of Chargeable Gains Act 1992**

**121.** In section 286 (connected persons: interpretation), in subsections (2) and (4), for “husband or wife”, in each place, substitute “spouse or civil partner”.