
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

124. In Schedule 2 (computation of gains: assets held on 6th April 1965) —

- (a) in paragraph 4(9), for “wife or husband” substitute “spouse or civil partner”, and
- (b) in paragraph 22 —
 - (i) for “a man to his wife, or by a man’s wife to him” substitute “an individual to his spouse or civil partner”, and
 - (ii) in the cross-heading before that paragraph, for “*Husbands and wives*” substitute “*Spouses and civil partners*”.