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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Taxation of Chargeable Gains Act 1992**

**125.** In Schedule 4A(1) (disposal of interest in settled property: deemed disposal of underlying assets), in paragraph 7(5)(b) —

- (a) after “spouse”, in each place, insert “or civil partner”, and
- (b) after “married” insert “or to be civil partners of each other”.

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(1) Schedule 4A is introduced by section 76A of the Taxation of Chargeable Gains Act 1992. Section 76A and Schedule 4A were inserted by section 91 of the Finance Act [2000 \(c. 17\)](#).