
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

145. In section 325A(1) (health and employment insurance payments), in subsection (2)(b), for “husband or wife” substitute “spouse or civil partner”.

(1) Section 325A was inserted by section 882 of, and paragraph 592 of Schedule 1 to, the Income Tax (Trading and Other Income) Act 2005 (c. 5).