
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

148.—(1) Section 374 (non-domiciled employee's spouse's or child's travel costs and expenses where duties performed in UK) is amended as follows.

- (2) In subsections (1)(b)(i) and (5), after “spouse” insert “, civil partner”.
- (3) In the heading, after “spouse's” insert “, civil partner's”.