Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Income Tax (Earnings and Pensions) Act 2003**

**150.** In section 396 (certain lump sums not taxed), in subsection (1)(b)(iv), after "ex-spouse" insert "or former civil partner".