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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

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

- 153.** In section 551 (meaning of “qualifying disposals”), in subsection (2) —
- (a) in paragraph (b) —
    - (i) after “spouses”, in both places, insert “or civil partners”, and
    - (ii) after “widowers” insert “or surviving civil partners”, and
  - (b) in paragraph (d), after “spouses” insert “or civil partners”.