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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**

**157.**—(1) Section 588 (meaning of “employee” and “ex-spouse”) is amended as follows.

(2) In subsection (1), after the definition of “ex-spouse” insert —

““former civil partner” means a member of a civil partnership which has been dissolved or annulled and, in relation to any person, means the other member of a civil partnership with that person which has been dissolved or annulled;”.

(3) In the heading, after ““employee”” insert “, “former civil partner””.