Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Income Tax (Trading and Other Income) Act 2005**

**185.** In section 487 (disregard of certain assignments), in paragraph (c), after "spouses" insert "or civil partners".