
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Trading and Other Income) Act 2005

- 188.**—(1) Section 625 (settlor’s retained interest) is amended as follows.
- (2) In subsection (1), after “spouse”, in both places, insert “or civil partner”.
- (3) In subsection (2), for paragraph (d) substitute —
- “**(d)** in the case of a marriage settlement or civil partnership settlement, the death of both parties to the marriage or civil partnership and of all or any of the children of the family of the parties to the marriage or civil partnership, and”.
- (4) After subsection (2) insert —
- “**(2A)** In subsection (2) “child of the family”, in relation to parties to a marriage or civil partnership, means a child of one or both of them.”.
- (5) In subsection (4) —
- (a) in the opening words and paragraphs (a) and (b), after “spouse” insert “or civil partner”,
- (b) in paragraph (c), after “widower” insert “or surviving civil partner”, and
- (c) in paragraph (d), after “marry” insert “ or a person of whom the settlor is not a civil partner but of whom the settlor may later be a civil partner”.