Status:	This is the	original ve	ersion (as it was	originally made).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

Inheritance Tax Act 1984

33. In section 152 (cash options), in the words following paragraph (b), after "widower" insert ", surviving civil partner".