
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

36. In section 203 (liability of spouse) —

- (a) in subsections (1), (2) and (4), after “spouse”, in each place, insert “or civil partner”, and
- (b) in the heading, after “spouse” insert “or civil partner”.