
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Finance Act 1985

42.—(1) Section 84 (stamp duty: death: varying dispositions, and appropriations) is amended as follows.

(2) In subsection (5), for “husband or wife” substitute “spouse or civil partner”.

(3) In subsection (6)(a), for “husband or wife” substitute “spouse or civil partner”.

(4) In subsection (7), for “relictæ or of issue to legitim” substitute “relictæ, of issue to legitim or rights under section 131 of the Civil Partnership Act 2004, or of a civil partner to rights under section 131 of that Act”.