Status:	This is the	original v	ersion	(as it was	originally ma	ide). This
item of	legislation	is current	lv onlv	available	in its origina	l format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## Finance Act 1986

**46.** In Schedule 20 (gifts with reservation), in paragraphs 6(1)(b)(iv) and 7(1) and (2), after "spouse", in each place, insert "or civil partner".