
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 64.**—(1) Section 282B (jointly held property: declarations) is amended as follows.
- (2) In subsection (1), after “wife” insert “, or both the civil partners,”.
 - (3) In subsection (4), after “wife” insert “, or of the civil partners,”.
 - (4) In subsection (5), after “wife” insert “, or of the civil partners,”.