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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

**70.** In section 381 (further relief for individuals for losses in early years of trade), in subsection (5) (a), for “and living with another individual” substitute “, or a civil partner of, another individual with whom he is living together and”.