Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

STATUTORY INSTRUMENTS

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".