
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

71.—(1) Section 397 (restriction of relief from income tax or corporation tax in case of farming and market gardening) is amended as follows.

(2) In subsection (10) —

(a) omit the “and” at the end of paragraph (a) and after that paragraph insert —

“(ab) two civil partners of each other were the same person,” and

(b) at the end of paragraph (b) insert —

“and

(c) a civil partner of another were the same person as any company of which either of the civil partners has control, or of which the two of them have control;”.