
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 79.** In section 590 (conditions for approval of retirement benefit schemes) —
- (a) in subsections (2)(aa), (3)(ba) and (d), (3A), (4B), (4C) and (4F), after “ex-spouse”, in each place, insert “or former civil partner”,
 - (b) in subsection (2)(aa)(ii), after “widower,” insert “surviving civil partner,” and
 - (c) in subsections (3)(b) and (ba), (3A), (4B), (4C) and (4F), after “widower”, in each place, insert “or surviving civil partner”.