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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**

- 80.** In section 591 (discretionary approval), in subsection (2) —
- (a) in paragraph (b), after “widowers” insert “and surviving civil partners”, and
  - (b) in paragraph (ba) —
    - (i) after “widowers” insert “and surviving civil partners”, and
    - (ii) after “ex-spouses”, in both places, insert “or former civil partners”.