
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 84.**—(1) Section 621 (other approved contracts) is amended as follows.
- (2) In subsection (1)(a), for “wife or husband” substitute “spouse or civil partner”.
 - (3) In subsection (3) —
 - (a) in paragraph (a), for “wife or husband” substitute “spouse or civil partner”, and
 - (b) in paragraph (c), for “wife or husband” substitute “spouse or civil partner”.
 - (4) In subsection (5), for “wives, husbands” substitute “spouses, civil partners”.