Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Income and Corporation Taxes Act 1988**

**93.** In section 660C (nature of charge on settlor), in subsection (3)(1), for "unmarried minor" substitute "relevant".

<sup>(1)</sup> Section 660C was inserted by section 74 of, and paragraph 1 of Schedule 17 to, the Finance Act 1995 (c. 4). Subsection (3) was amended by section 882 of, and paragraph 272 of Schedule 1 to, the Income Tax (Trading and Other Income) Act 2005 (c. 5).