
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

94. In section 687 (payments under discretionary trusts), in subsection (1)(b)(1), for “unmarried minor” substitute “relevant”.

(1) Subsection (1)(b) was amended by section 882 of, and paragraph 278 of Schedule 1 to, the Income Tax (Trading and Other Income) Act 2005.