Status:	This is the	original	version	(as it was	originally made).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**

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

<sup>(1)</sup> 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.