Status:	This is the	original v	ersion (	as it was o	originally made). T	$\Gamma his$
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

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

**97.** In section 742 (interpretation: transfer of assets abroad), in subsection (9)(a), for "wife or husband" substitute "spouse or civil partner".