
STATUTORY INSTRUMENTS

2005 No. 3230

The Tax and Civil Partnership (No. 2) Regulations 2005

The Income Tax (Building Societies) (Dividends and Interest) Regulations 1990

4.—(1) The Income Tax (Building Societies) (Dividends and Interest) Regulations 1990(1) shall be amended as follows.

(2) In regulation 5 (certificate of non-liability to tax), in paragraph (2)(b)(v), for “spouse” substitute “spouse, civil partner”.