
STATUTORY INSTRUMENTS

2005 No. 3230

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

The Retirement Benefits Schemes (Restriction on Discretion to Approve)(Additional Voluntary Contributions) Regulations 1993

7.—(1) Regulation 5A to the Retirement Benefits Schemes (Restriction on Discretion to Approve)(Additional Voluntary Contributions) Regulations 1993(1) shall be amended as follows.

(2) In paragraph (2), after “ex-spouse” insert “or former civil partner”.

(3) In the opening words of paragraph (3), after “ex-spouse” insert “or former civil partner”.

(4) In paragraph (5) —

(a) after sub-paragraph (a) insert —

“(ab) “former civil partner” has the meaning given by section 659D(1A) of the Taxes Act;”, and

(b) in sub-paragraph (b)(ii), after “marriage” insert “or civil partnership”.

(5) In paragraph (6)(a), after “marriage” insert “or civil partnership”.

(6) In paragraph (7) —

(a) in the opening words, after “ex-spouse's” insert “or former civil partner's”, and

(b) in sub-paragraph (a) —

(i) after “ex-spouse” insert “or former civil partner”, and

(ii) after “marriage” insert “or civil partnership”.