
STATUTORY INSTRUMENTS

2007 No. 493

INCOME TAX

The Tax and Civil Partnership Regulations 2007

Made - - - - - *21st February 2007*

Coming into force - - - *22nd February 2007*

A draft of these Regulations was laid before the House of Commons in accordance with section 103(5) of the Finance Act 2005⁽¹⁾ and approved by a resolution of that House.

Accordingly, the Treasury make the following Regulations in exercise of the power conferred by section 103(1) of the Finance Act 2005.