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STATUTORY INSTRUMENTS

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**2007 No. 493**

**The Tax and Civil Partnership Regulations 2007**

**Amendments to the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006**

3.—(1) Regulation 13 of the Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006<sup>(1)</sup> (modification of section 279 of the Finance Act 2004) is amended as follows.

(2) In paragraph (2)—

- (a) in the definition of “applicable pension scheme” for “or ex-spouse” substitute “, ex-spouse, civil partner or former civil partner”; and
- (b) after the definition of “ex-spouse” add—

““former civil partner” in relation to a member means the other party to a civil partnership with the member that has been dissolved or annulled.”.

(3) In paragraph (3)(a) for “ or ex-spouse” substitute “, ex-spouse, civil partner or former civil partner”.

(4) In paragraph (4)—

- (a) for “or ex-spouse” substitute “, ex-spouse, civil partner or former civil partner”; and
- (b) after the words “annulment of the marriage” insert “or civil partnership”.