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STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

113. In section 169D(1) (gifts to settlor-interested settlements: exceptions), in subsection (5), after “spouse” insert “or civil partner”.

(1) Sections 169D, 169F and 169G were inserted by section 116 of, and paragraphs 4 and 10(4) of Schedule 21 to, the Finance Act 2004.