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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income Tax (Trading and Other Income) Act 2005**

**195.**—(1) Section 637 (qualifications to section 636: calculation of undistributed income) is amended as follows.

- (2) In subsection (3), after “spouse” insert “or civil partner”.
- (3) In subsection (5), in the description of B, after “spouse” insert “or civil partner”.
- (4) In subsection (6)(b), after “spouse” insert “or civil partner”.