
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

6. In section 17 (changes in distribution of deceased's estate, etc) —
 - (a) in paragraph (c), after “spouse” insert “or civil partner”, and
 - (b) in paragraph (d), after “legitim” insert “or rights under section 131 of the Civil Partnership Act 2004”.