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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Inheritance Tax Act 1984**

- 7.—(1) Section 18 (transfers between spouses) is amended as follows.
- (2) In subsection (1), after “spouse” insert “or civil partner”.
  - (3) In subsection (2), after “spouse” insert “or civil partner”.
  - (4) In subsection (3), in the words following paragraph (b), after “spouse”, in both places, insert “or civil partner”.
  - (5) In the heading, after “spouses” insert “or civil partners”.