
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax and Civil Partnership Regulations 2005 and, subject to paragraphs (2) to (7), shall come into force on 5th December 2005.

(2) Regulation 4(3)(a)(ii) (paragraph (b) of the definition of “dependent relative” in section 11(6) of the Inheritance Tax Act 1984) shall have effect in relation to dispositions made on or after 5th December 2005.

(3) In regulation 8, paragraphs (5), (6) and (7) (subsections (4), (4A) and (5) of section 22 of the Inheritance Tax Act 1984) shall have effect in relation to dispositions made on or after 5th December 2005.

(4) Regulations 51 to 55, 56(6) and 104 (sections 257A, 257AB, 257BA, 257BB, 257C and 265(6) of the Income and Corporation Taxes Act 1988 and section 25 of the Finance Act 1990) shall have effect for the year 2005-06 and subsequent years.

(5) Regulation 67 (section 347B of the Income and Corporation Taxes Act 1988) shall have effect in relation to any payment falling due on or after 5th December 2005.

(6) In regulation 114, paragraphs (5) and (6) (subsections (5) and (5A) of section 169F of the Taxation of Chargeable Gains Act 1992) shall have effect in relation to disposals made on or after 5th December 2005.

(7) Regulations 176 (section 189 of the Finance Act 2004), 177 (section 192 of the Finance Act 2004), 178 (section 203 of the Finance Act 2004), 180 (paragraph 15 of Schedule 28 to Finance Act 2004) and 181 (paragraph 10 of Schedule 35 to Finance Act 2004) shall have effect on and after 6th April 2006.