Status:	This is t	the origina	al version	(as it was	originally made)	. This
item of	legislati	on is curr	ently only	available	in its original for	rmat.

STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

111. In section 162A(1) (transfer of business to a company: elections), in subsection (5)(a), for "husband and wife" substitute "spouses and civil partners".