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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Taxation of Chargeable Gains Act 1992**

**119.** In section 230 (employee share ownership trusts: dwelling-houses: special provision), in subsections (1)(d), (3)(c), (5)(e) and (7)(d), after “spouse” insert “or civil partner”.