

---

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

---

STATUTORY INSTRUMENTS

---

**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Inheritance Tax Act 1984**

- 12.** In section 48 (excluded property), in subsection (1)(b), after “spouse” insert “or civil partner”.