
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

122. In section 288 (interpretation) —

(a) in subsection (1), insert at the appropriate place —

““stepchild”, in relation to a civil partner, shall be construed in accordance with section 246 of the Civil Partnership Act 2004;”, and

(b) in subsection (3), for “a married woman living with her husband” substitute “an individual living with his spouse or civil partner”.