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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Inheritance Tax Act 1984**

**13.**—(1) Section 53 (exceptions from charge on termination of interest in possession) is amended as follows.

(2) In subsection (4) —

- (a) in paragraph (a), after “spouse” insert “or civil partner”, and
- (b) in paragraph (b), after “widower” insert “or surviving civil partner”.

(3) In subsection (5)(a) —

- (a) after “spouse” insert “or civil partner”, and
- (b) after “widower” insert “or surviving civil partner”.

(4) In subsection (7), after “spouse” insert “or civil partner”.