
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

- 14.** In section 54 (exceptions from charge on death), in subsection (2) —
- (a) in paragraph (a), after “spouse” insert “or civil partner”, and
 - (b) in paragraph (b), after “widower” insert “or surviving civil partner”.