
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

- 168.** In section 721 (other definitions), in subsection (4) —
- (a) in paragraph (a), after “spouse” insert “or civil partner”, and
 - (b) in paragraph (b), after “spouses” insert “or civil partners”.