
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

- 17.—(1) Section 80 (initial interest of settlor or spouse) is amended as follows.
- (2) In subsection (1), after “spouse” insert “or civil partner”.
 - (3) In subsection (2) —
 - (a) after “spouse” insert “or civil partner”, and
 - (b) after “widower” insert “or surviving civil partner”.
 - (4) In the heading, after “spouse” insert “or civil partner”.