
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Finance Act 2004

181. In Schedule 35 (pension schemes etc: minor and consequential amendments), in paragraph 10(3), in the subsection (3) inserted into section 266A of the Income and Corporation Taxes Act 1988 —

- (a) after “spouse” insert “or civil partner”, and
- (b) after “widower” insert “or surviving civil partner”⁽¹⁾.

⁽¹⁾ Under section 284(1) of the Finance Act 2004 these provisions do not come into force until 6th April 2006.