
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Trading and Other Income) Act 2005

193.—(1) Section 631 (retained and accumulated income) is amended as follows.

(2) In subsection (1)(b), for “an unmarried child of the settlor” substitute “a child of the settlor who is unmarried or not in a civil partnership”.

(3) In subsection (5)(b), for “an unmarried minor” substitute “a relevant”.