Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Income Tax (Trading and Other Income) Act 2005**

**196.** In section 729 (payments for non-taxable consideration), in subsection (3), for "divorce" substitute "dissolution".