
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Trading and Other Income) Act 2005

197.—(1) Section 730 (foreign maintenance payments) is amended as follows.

(2) In subsection (4)(a), after “marriage” insert “or civil partnership”.

(3) In subsection (5), after “annulled” insert “, and “civil partnership” includes a civil partnership that has been dissolved or annulled”.