
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Finance Act 1984

2. In Schedule 14 to the Finance Act 1984(1) (beneficiary's liability for tax on gains of non-resident trustees), in paragraph 1(1), in the definition of "close relative", after "spouse" insert "or civil partner".

(1) 1984 (c. 43). Schedule 14 was repealed by section 290 of, and Schedule 12 to, the Taxation of Chargeable Gains Act 1992 (c. 12) subject to a savings provision in paragraph 18(b) of Schedule 11 to that Act which gives continuing effect to Schedule 14 in relation to amounts of tax postponed under that Schedule.