
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

39.—(1) Part 2 of Schedule 4 (maintenance funds for historic buildings, etc: property leaving the funds) is amended as follows.

(2) In paragraph 10(1) —

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

(3) In paragraph 15A(4)(1), in the words substituted in paragraph 10(1) —

- (a) in paragraph (b)(i), after “spouse” insert “or civil partner”,
- (b) in paragraph (b)(ii), after “widower” insert “or surviving civil partner”, and
- (c) in the words following paragraph (b), for “spouse, widow or widower” substitute “spouse or civil partner, or widow or widower or surviving civil partner.”.