
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

- 4.—(1) Section 11 (dispositions for maintenance of family) is amended as follows.
- (2) In subsection (1), after “marriage” insert “or civil partnership”.
- (3) In subsection (6) —
- (a) in the definition of “dependent relative” —
- (i) in paragraph (a), after “spouse” insert “or civil partner”, and
- (ii) for paragraph (b) substitute —
- “(b) his mother or father or his spouse’s or civil partner’s mother or father;”, and
- (b) at the appropriate place insert —
- ““civil partnership”, in relation to a disposition made on the occasion of the dissolution or annulment of a civil partnership, and in relation to a disposition varying a disposition so made, includes a former civil partnership;”.