
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Finance Act 1986

- 44.**—(1) Section 102 (gifts with reservation) is amended as follows.
- (2) In subsection (5) —
- (a) in paragraph (a), after “spouses” insert “or civil partners”, and
 - (b) in paragraph (c), after “marriage” insert “or civil partnership”.
- (3) In subsection (5A)(1), in paragraph (b), after “spouse” insert “or civil partner”.