
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

- 8.**—(1) Section 22 (gifts in consideration of marriage) is amended as follows.
- (2) In subsection (1), after “marriage”, in each place, insert “or civil partnership”.
- (3) In subsection (2), after “marriage”, in each place, insert “or civil partnership”.
- (4) In subsection (3), after “marriage”, in both places, insert “or civil partnership”.
- (5) In subsection (4) —
- (a) in the opening words, after “marriage” insert “or civil partnership”,
- (b) for paragraph (a) substitute —
- “(a) the parties to the marriage or civil partnership, any child of the family of the parties to the marriage or civil partnership, or a spouse or civil partner of any such child;”,
- (c) in paragraph (b), for “issue” substitute “child”,
- (d) for paragraph (c) substitute —
- “(c) a subsequent spouse or civil partner of a party to the marriage or civil partnership, any child of the family of the parties to any such subsequent marriage or civil partnership, or a spouse or civil partner of any such child;”, and
- (e) in paragraph (d), for “issue” substitute “child”.
- (6) After subsection (4) insert —
- “(4A) In subsection (4) “child of the family”, in relation to parties to a marriage or civil partnership, means a child of one or both of them.”.
- (7) Omit subsection (5).
- (8) In the heading, after “marriage” insert “or civil partnership”.