tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Income and Corporation Taxes Act 1988**

**85.** In section 622 (substituted retirement annuity contracts), in subsection (2), after "widower" insert ", surviving civil partner".