Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Inheritance Tax Act 1984**

9. In section 23 (gifts to charities), in subsection (4)(a), after "spouse" insert "or civil partner".