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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

**98.** In section 783 (leased assets: definition of “associate”), in subsection (10)(a), for “husband or wife”, in each place, substitute “spouse or civil partner”.