
STATUTORY INSTRUMENTS

2005 No. 3230

The Tax and Civil Partnership (No. 2) Regulations 2005

The Inheritance Tax (Delivery of Accounts) (Excepted Estates) Regulations 2004

15.—(1) The Inheritance Tax (Delivery of Accounts) (Excepted Estates) Regulations 2004(1) shall be amended as follows.

(2) In regulation 2 —

- (a) in the definition of “spouse and charity transfer”, after “spouse” insert “, civil partner”, and
- (b) at the appropriate place insert —

““section 131 rights” means the rights of issue under section 131(2) of the Civil Partnership Act 2004;”.

(3) In regulation 4 —

- (a) in paragraph (3)(f), in the definition B, after “spouse” insert “, civil partner”,
- (b) for paragraph (4) substitute —

“(4) In Scotland, if legitim or section 131 rights could be claimed which would reduce the value of the spouse, civil partner or charity transfer, the value of B is reduced —

- (a) to take account of any legitim or section 131 rights claimed, and
- (b) on the basis that any part of the remaining legitim fund, which has been neither claimed nor renounced at the time of the application for confirmation, will be claimed in full, and
- (c) on the basis that all section 131 rights, which have been neither claimed nor renounced at the time of the application for confirmation, will be claimed in full.”,

(c) in paragraph (6), in sub-paragraph (a) of the definition of “specified exempt transfers”, after “spouses” insert “or civil partners”, and

(d) in paragraph (8), after “spouse” insert “, civil partner”.

(4) In regulation 5 —

(a) in paragraph (1) —

- (i) in the opening words, after “spouse” insert “, civil partner”, and
- (ii) in sub-paragraph (a), after “spouse” insert “or civil partner”,

(b) in paragraph (2), after “spouse”, in every place occurring, insert “or civil partner”, and

(c) in the heading, after “**Spouse**” insert “, **civil partner**”.

(5) In regulation 6(2) —

(a) in sub-paragraph (a) —

- (i) in paragraph (iii), after “marital” insert “or civil partnership”, and
- (ii) in paragraph (v), after “spouse” insert “or civil partner”, and

Status: This is the original version (as it was originally made).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

(b) in sub-paragraph (e), after “spouse” insert “, civil partner”.