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SCHEDULE 3

Consequential and related amendments

PART 1

Primary legislation

Finance Act 2013

- **36.**—(1) Schedule 45 to the Finance Act 2013(1) is amended as follows.
- (2) In paragraph 32(2)(b), for the words from "as husband and wife" to "as if they were" substitute "as if they were a married couple or".
 - (3) In paragraph 52(4)—
 - (a) in paragraph (a), at the end insert "or";
 - (b) in paragraph (b), for "as husband and wife" substitute "as if they were a married couple or civil partners";
 - (c) omit paragraph (c) (and the preceding "or").

(1) 2013 c. 29.

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