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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX  
INHERITANCE TAX  
PETROLEUM REVENUE TAX  
STAMP DUTY  
STAMP DUTY LAND TAX**

The Tax and Civil Partnership Regulations 2005

*Made - - - - 24th November 2005*

*Coming into force in accordance with regulation 1*

THE TAX AND CIVIL PARTNERSHIP REGULATIONS 2005

1. Citation, commencement and effect
2. Finance Act 1984
3. Inheritance Tax Act 1984
4. (1) Section 11 (dispositions for maintenance of family) is amended...
5. In section 12 (dispositions allowable for income tax or conferring...
6. In section 17 (changes in distribution of deceased's estate, etc)...
7. (1) Section 18 (transfers between spouses) is amended as follows....
8. (1) Section 22 (gifts in consideration of marriage) is amended...
9. In section 23 (gifts to charities), in subsection (4)(a), after...
10. In section 29A(6) (abatement of exemption where claim settled out...
11. In section 30 (conditionally exempt transfers), in subsection (3)(a), after...
12. In section 48 (excluded property), in subsection (1)(b), after "spouse"...
13. (1) Section 53 (exceptions from charge on termination of interest...
14. In section 54 (exceptions from charge on death), in subsection...
15. In section 57 (application of certain exemptions), in subsection (2)(a),...
16. In section 71 (accumulation and maintenance trusts), in subsection (2)(b)  
(ii),...
17. (1) Section 80 (initial interest of settlor or spouse) is...

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18. In section 86 (trusts for benefit of employees), in subsection...
19. In section 108 (business property: successions), in paragraph (b), after...
20. In section 109 (business property: successive transfers), in subsection (1) (b),...
21. In section 112 (business property: exclusion of value of excepted...
22. In section 120 (agricultural property: successions), in subsections (1)(b) and...
23. In section 121 (agricultural property: successive transfers), in subsection (1) (b),...
24. In section 126 (charge to tax on disposal of trees...
25. In section 131 (transfers within 7 years before death: the...
26. In section 133 (shares - capital receipts), in subsections (1)...
27. In section 134 (payments of calls), after “spouse” insert “or...
28. In section 135 (reorganisation of share capital, etc), in subsection...
29. In section 136 (transactions of close companies), in subsection (3),...
30. In section 137 (interests in land), in the opening words...
31. (1) Section 145 (redemption of surviving spouse’s life interest) is...
32. (1) Section 147 (Scotland: legitim) is amended as follows.
33. In section 152 (cash options), in the words following paragraph...
34. In section 161 (valuation: related property), in subsection (2), after...
35. In section 191 (sale of land from deceased’s estate: the...
36. In section 203 (liability of spouse ) —
37. In section 209 (succession in Scotland), in subsections (2) and...
38. In section 272 (general interpretation), insert at the appropriate place...
39. (1) Part 2 of Schedule 4 (maintenance funds for historic...
40. Finance Act 1985
41. (1) Section 83 (stamp duty: transfers in connection with divorce...
42. (1) Section 84 (stamp duty: death: varying dispositions, and appropriations)...
43. Finance Act 1986
44. (1) Section 102 (gifts with reservation) is amended as follows....
45. In section 102A (gifts with reservation: interest in land), in...
46. In Schedule 20 (gifts with reservation), in paragraphs 6(1)(b)(iv) and...
47. Income and Corporation Taxes Act 1988
48. In section 13A (close investment-holding companies), in subsection (2)(b) (ii) —...
49. In section 220 (purchase of own shares: conditions as to...
50. In section 227 (purchase of own shares: associated persons), in...
51. (1) Section 257A (married couple’s allowance) is amended as follows....
52. (1) After section 257A insert — Married couple’s allowance (post-5th...
53. (1) Section 257BA (elections as to transfer of relief under...
54. (1) Amend section 257BB (transfer of relief under section 257A...
55. In section 257C (indexation of amounts in sections 257 and...
56. (1) Section 265 (blind person’s allowance) is amended as follows....
57. (1) Section 266 (life assurance premiums) is amended as follows....
58. In section 266A (life assurance premiums paid by employer), in...
59. In section 273 (payments securing annuities), in subsection (1), after...
60. (1) In section 278 (personal reliefs: non-residents), in subsection (2)(e),...
61. In the Chapter heading before section 279, after “SPOUSES” insert...
62. In section 282 (construction of references to husband and wife...
63. (1) Section 282A (taxation of income of spouses: jointly held...
64. (1) Section 282B (jointly held property: declarations) is amended as...
65. In section 304 (husband and wife) —

66. In section 344 (taxation of income: company reconstructions), in subsection...
67. (1) Section 347B (qualifying maintenance payments) is amended as follows....
68. In section 360 (loan to buy interest in close company),...
69. In section 360A (meaning of “material interest” in section 360),...
70. In section 381 (further relief for individuals for losses in...
71. (1) Section 397 (restriction of relief from income tax or...
72. In section 417 (meaning of “participator”, “associate”, “director” and “loan...
73. In section 418 (“distribution” to include certain expenses of close...
74. In section 467 (exemption for trade unions and employers' associations),...
75. In section 540 (life policies: chargeable events), in subsection (4),...
76. In section 544 (second and subsequent assignment of life policies...
77. In section 574 (losses on unlisted shares in trading companies:...
78. In section 576 (losses on unlisted shares in trading companies:...
79. In section 590 (conditions for approval of retirement benefit schemes)...
80. In section 591 (discretionary approval), in subsection (2) —
81. In section 599 (charge to tax: commutation of entire pension...
82. In section 612 (retirement benefit schemes: interpretative provisions), in subsection...
83. (1) Section 620 (retirement annuities: qualifying premiums) is amended as...
84. (1) Section 621 (other approved contracts) is amended as follows....
85. In section 622 (substituted retirement annuity contracts), in subsection (2),...
86. In section 628 (partnership retirement annuities), in subsection (1), in...
87. In section 632A (personal pension schemes: eligibility to make contributions),...
88. In section 634 (annuity to member), in subsection (5)(a), for...
89. (1) Section 636 (annuity after death of member) is amended...
90. In section 644 (meaning of “relevant earnings”), in subsection (6F)(c),...
91. In section 645 (earnings from pensionable employment), in subsection (4) (a),...
92. In section 659D (interpretation of provisions about pension sharing) —...
93. In section 660C (nature of charge on settlor), in subsection...
94. In section 687 (payments under discretionary trusts), in subsection (1)(b),...
95. In section 694 (trustees chargeable to income tax in certain...
96. In section 702 (estates of deceased persons in course of...
97. In section 742 (interpretation: transfer of assets abroad), in subsection...
98. In section 783 (leased assets: definition of “associate”), in subsection...
99. In section 832 (interpretation of the Tax Acts), in subsection...
100. In section 839 (connected persons), in subsections (2) and (4),...
101. (1) Schedule 14 (provisions ancillary to section 266) is amended...
102. In Schedule 15B (venture capital trusts: relief from income tax),...
103. In Schedule 28AA (provision not at arm’s length), in paragraph...
104. Finance Act 1990
105. Taxation of Chargeable Gains Act 1992
106. In section 3A (reporting limits), in subsection (3)(b), for “(husband...
107. (1) Section 58 (husband and wife) is amended as follows....
108. (1) Section 77 (charge on settlor with interest in settlement)...
109. In section 150 (business expansion schemes), in subsection (7), after...
110. In section 150A (enterprise investment schemes), in subsection (3)(a), for...

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111. In section 162A (transfer of business to a company: elections),...
112. In section 168 (gifts of business assets: emigration of donee),...
113. In section 169D (gifts to settlor-interested settlements: exceptions), in subsection...
114. (1) Section 169F (meaning of “interest in a settlement”) is...
115. In section 169G (meaning of “arrangement” and information power), in...
116. (1) Section 210 (life insurance and deferred annuities) is amended...
117. (1) Section 222 (relief on disposal of private residence) is...
118. In section 226 (private residence occupied by dependent relative before...
119. In section 230 (employee share ownership trusts: dwelling-houses: special provision),...
120. (1) Section 253 (relief for loans to traders) is amended...
121. In section 286 (connected persons: interpretation), in subsections (2) and...
122. In section 288 (interpretation) — (a) in subsection (1), insert...
123. In Schedule A1 (application of taper relief), in paragraph 15...
124. In Schedule 2 (computation of gains: assets held on 6th...
125. In Schedule 4A (disposal of interest in settled property: deemed...
126. (1) Schedule 5 (attribution of gains to settlors with interest...
127. In Schedule 5B (enterprise investment scheme: re-investment), in paragraphs 3,...
128. In Schedule 5C (venture capital trusts: deferred charge on re-investment),...
129. In Schedule 7C (relief for transfers to approved share plans),...
130. Finance Act 1996
131. Finance Act 2000
132. In Schedule 15 (the corporate venturing scheme), in paragraphs 8(5),...
133. In Schedule 22 (tonnage tax), in paragraph 144(2), for “husband...
134. Finance Act 2002
135. In Schedule 16 (community investment tax relief), in paragraph 50(2),...
136. In Schedule 29 (gains and losses of a company from...
137. Income Tax (Earnings and Pensions) Act 2003
138. In section 52 (conditions of liability where intermediary is a...
139. In section 61 (interpretation), after subsection (4) insert —
140. In section 68 (meaning of “material interest” in a company),...
141. In section 174 (employment-related loans), in subsection (6), after “spouse”,...
142. In section 218 (calculation of earnings rate for a tax...
143. In section 240 (incidental overnight expenses and benefits), in subsection...
144. In section 318C (childcare: meaning of “qualifying child care”), in...
145. In section 325A (health and employment insurance payments), in subsection...
146. (1) Section 371 (travel costs and expenses where duties performed...
147. In section 372 (where seafarers' duties are performed), in paragraph...
148. (1) Section 374 (non-domiciled employee’s spouse’s or child’s travel costs...
149. In section 386 (charge on payments to non-approved retirement benefits...
150. In section 396 (certain lump sums not taxed), in subsection...
151. In section 400 (interpretation), in subsection (1) —
152. In section 401 (payments and benefits on termination of employment...
153. In section 551 (meaning of “qualifying disposals”), in subsection (2)...
154. In section 574 (“pension”: interpretation), in subsection (2)(b), after “widower”...
155. In section 583 (unauthorised payments), in subsection (5)(b), after “ex-spouse”...

156. In section 586 (meaning of “retirement benefits scheme” etc), in...
157. (1) Section 588 (meaning of “employee” and “ex-spouse”) is amended...
158. In section 615 (certain overseas government pensions paid in the...
159. In section 633 (voluntary annual payments), in subsection (2)(b), after...
160. In section 643 (Malawi, Trinidad and Tobago and Zambia government...
161. In section 644A (health and employment insurance payments), in subsection...
162. In section 646 (former miners etc: coal and allowances in...
163. In section 665 (income support: exempt unless payable to member...
164. In section 669 (interpretation) — (a) in subsection (1), for...
165. In section 673 (taxable maximum: income-based jobseeker’s allowance), in subsections...
166. In section 674 (taxable maximum: contribution-based jobseeker’s allowance), in subsections...
167. In section 675 (interpretation) — (a) in subsection (1), for...
168. In section 721 (other definitions), in subsection (4) —
169. In Part 2 of Schedule 1 (index of expressions defined...
170. In Schedule 2 (approved share incentive plans), in paragraph 22(3),...
171. In Schedule 3 (approved SAYE option schemes), in paragraph 14(3),...
172. In Schedule 4 (approved CSOP schemes), in paragraph 12(3), in...
173. In Schedule 5 (enterprise management incentives), in paragraph 31(3), in...
174. Finance Act 2003
175. Finance Act 2004
176. In section 189 (relevant UK individual), in subsection (1)(d), after...
177. In section 192 (relief at source), in subsection (5), for...
178. In section 203 (inheritance tax exemptions: amendments of the Inheritance...
179. In Schedule 15 (charge to income tax on benefits received...
180. In Part 2 of Schedule 28 (pension death benefit rules:...
181. In Schedule 35 (pension schemes etc: minor and consequential amendments),...
182. In Schedule 36 (pension schemes etc: transitional provisions and savings),...
183. Income Tax (Trading and Other Income) Act 2005
184. In section 94 (family expenses), in the opening words of...
185. In section 487 (disregard of certain assignments), in paragraph (c),...
186. In section 619 (settlements: amounts treated as income of settlor:...
187. In section 624 (income where settlor retains an interest), in...
188. (1) Section 625 (settlor’s retained interest) is amended as follows...
189. (1) Section 626 (exception for outright gifts between spouses) is...
190. In section 627 (exceptions for certain types of income), in...
191. In section 628 (exception for gifts to charities), in subsection...
192. (1) Section 629 (income paid to unmarried minor children of...
193. (1) Section 631 (retained and accumulated income) is amended as...
194. In section 634 (meaning of “capital sum” and “sums paid...
195. (1) Section 637 (qualifications to section 636: calculation of undistributed...
196. In section 729 (payments for non-taxable consideration), in subsection (3),...
197. (1) Section 730 (foreign maintenance payments) is amended as follows....
198. In section 742 (meaning of “the insured”), after “spouse”, in...
199. In Schedule 2 (transitionals and savings etc), in paragraph 86(2),...
200. In Part 2 of Schedule 4 (index of expressions defined...

Signature

Explanatory Note