Status:	This is the	original ve	ersion (as it was	originally made).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

Income Tax (Earnings and Pensions) Act 2003

173. In Schedule 5 (enterprise management incentives), in paragraph 31(3), in the definition of "relative", in paragraph (a), after "spouse" insert "or civil partner".