Status:	This is the	original v	ersion (as it was o	originally made). T	Γhis
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

11. In section 30 (conditionally exempt transfers), in subsection (3)(a), after "spouse", in both places, insert "or civil partner".