
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

- 114.**—(1) Section 169F (meaning of “interest in a settlement”) is amended as follows.
- (2) In subsection (2), after “spouse” insert “or civil partner”.
 - (3) In subsection (3), after “spouse” insert “or civil partner”.
 - (4) In subsection (4) —
 - (a) in the opening words, after “spouse” insert “or civil partner”,
 - (b) in paragraph (a), after “spouse” insert “or civil partner”, and
 - (c) in paragraph (b), after “widower” insert “or surviving civil partner”.
 - (5) In subsection (5), for paragraph (a) substitute —
 - “(a) in the case of a marriage settlement or civil partnership settlement, the death of both parties to the marriage or civil partnership and of all or any of the children of the family of the parties to the marriage or civil partnership, or”.
 - (6) After subsection (5) insert —
 - “(5A) In subsection (5) “child of the family”, in relation to parties to a marriage or civil partnership, means a child of one or both of them.”.