
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

116.—(1) Section 210 (life insurance and deferred annuities) is amended as follows.

(2) In subsection (5)(a) —

- (a) after “spouse” insert “or civil partner”, and
- (b) after “approved post-marriage disposal” insert “or an approved post-civil partnership disposal”.

(3) In subsection (6) —

- (a) in the opening words, after “approved post-marriage disposal” insert “or an approved post-civil partnership disposal”,
- (b) in paragraph (a), after “marriage”, in both places, insert “or civil partnership”, and
- (c) in paragraph (c), after “marriage” insert “or civil partnership”.