
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

117.—(1) Section 222 (relief on disposal of private residence) is amended as follows.

(2) In subsection (6) —

- (a) for “a man and his wife living with him” substitute “an individual living with his spouse or civil partner”, and
- (b) in paragraph (a), for “the husband and the wife” substitute “the individual and his spouse or civil partner”.

(3) In subsection (7), for “a man and his wife living with him” substitute “an individual living with his spouse or civil partner”.

(4) In subsection (8A)(1) —

- (a) after “spouse”, in each place, insert “or civil partner”, and
- (b) in the opening words of paragraph (a), for “her” substitute “the spouse’s or civil partner's”.

(5) In subsection (8C), after “spouse”, in both places, insert “or civil partner”.