
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

120.—(1) Section 253 (relief for loans to traders) is amended as follows.

(2) In subsection (3)(c), after “spouses” insert “or civil partners”.

(3) In subsection (4)(d), after “spouses”, in both places, insert “or civil partners”.

(4) In subsection (14), after paragraph (a) insert —

“(aa) “civil partners” means civil partners who are living together (construed in accordance with section 288(3)).”.