
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

123. In Schedule A1(1) (application of taper relief), in paragraph 15 —

- (a) in sub-paragraph (1), for “spouse””, in both places, substitute “spouse or civil partner””,
- (b) in sub-paragraphs (2), (3), (4) and (5), after “spouse”, in each place, insert “or civil partner””,
- (c) in sub-paragraph (5), after “spouse's” insert “or civil partner's”, and
- (d) in the cross-heading before that paragraph, at the end insert “*or civil partners*”.

(1) Schedule A1 is introduced by section 2A(7) of the Taxation of Chargeable Gains Act 1992. Section 2A and Schedule A1 were inserted by section 121 of the Finance Act 1998 (c. 36).