
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Taxation of Chargeable Gains Act 1992

127. In Schedule 5B(1) (enterprise investment scheme: re-investment), in paragraphs 3, 4, 5, 8, 12, 16 and 19, after “marriage”, in each place, insert “or civil partnership”.

(1) Schedule 5B is introduced by section 150C of the Taxation of Chargeable Gains Act 1992. Section 150C and Schedule 5B were inserted by section 67 of, and paragraph 4 of Schedule 13 to, the Finance Act [1995 \(c. 4\)](#).