
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

149. In section 386 (charge on payments to non-approved retirement benefits schemes), in subsection (6) —

- (a) after “spouse” insert “or civil partner”, and
- (b) after “widower” insert “or surviving civil partner”.