Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## Finance Act 2004

**178.** In section 203 (inheritance tax exemptions: amendments of the Inheritance Tax Act 1984), in subsection (5), in the words inserted into section 152 of the Inheritance Tax Act 1984, after "widower" insert ", surviving civil partner".