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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Finance Act 2004**

- 179.** In Schedule 15 (charge to income tax on benefits received by former owner of property) —
- (a) in paragraph 8(1)(b), after “spouse” insert “or civil partner”, and
  - (b) in paragraph 10(1)(b) and (c), (2)(a) and (b) and (3), after “spouse”, in each place, insert “or civil partner”.