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

Inheritance Tax Act 1984

18. In section 86 (trusts for benefit of employees), in subsection (1)(b), after "marriage" insert "to or civil partnership with,".