

---

STATUTORY INSTRUMENTS

---

**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Finance Act 2004**

**182.** In Schedule 36 (pension schemes etc: transitional provisions and savings), in paragraph 54—

- (a) in sub-paragraph (1)(a), after “ex-spouse” insert “or former civil partner”, and
- (b) in sub-paragraph (5) —
  - (i) after the definition of “ex-spouse” insert —
    - ““former civil partner”, in relation to an employee, means the other party to a civil partnership with the employee that has been dissolved or annulled,” and
  - (ii) in the definition of “relative” —
    - (aa) in paragraph (a), for “wife or husband” substitute “spouse or civil partner”, and
    - (bb) in paragraph (b), after “widower” insert “or surviving civil partner”.