Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Inheritance Tax Act 1984**

**21.** In section 112 (business property: exclusion of value of excepted assets), in subsection (3), in the words following paragraph (b), after "spouse" insert "or civil partner".