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**

**22.** In section 120 (agricultural property: successions), in subsections (1)(b) and (2), after "spouse", in each place, insert "or civil partner".