| Status: | This is the | original v | ersion | (as it was | originally ma | de). This |
|---------|-------------|------------|---------|------------|-----------------|-----------|
| item of | legislation | is current | lv onlv | available | in its original | format. |

STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

24. In section 126 (charge to tax on disposal of trees or underwood), in subsection (2), after "spouse" insert "or civil partner".