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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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STATUTORY INSTRUMENTS

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**2005 No. 3229**

The Tax and Civil Partnership Regulations 2005

**Inheritance Tax Act 1984**

**25.** In section 131 (transfers within 7 years before death: the relief), in subsection (1), after “spouse”, in both places, insert “or civil partner”.