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*Status: This is the original version (as it was originally made).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**

**26.** In section 133 (shares - capital receipts), in subsections (1) and (2), after “spouse” insert “or civil partner”.