tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Inheritance Tax Act 1984**

**30.** In section 137 (interests in land), in the opening words of subsection (3), after "spouse" insert "or civil partner".