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

STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Inheritance Tax Act 1984

35. In section 191 (sale of land from deceased's estate: the relief), in subsection (3)(a)(ii), after "spouse" insert "or civil partner".