
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 48.** In section 13A(1) (close investment-holding companies), in subsection (2)(b)(ii) —
- (a) for “wife or husband”, in both places, substitute “spouse or civil partner”, and
 - (b) for “husband or wife” substitute “spouse or civil partner”.