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*Status: This is the original version (as it was originally made).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

**5.** In section 12 (dispositions allowable for income tax or conferring retirement benefits), in subsection (2)(b)(ii), after “widow” insert “or surviving civil partner”.