
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

53.—(1) Section 257BA (elections as to transfer of relief under section 257A) is amended as follows.

(2) In subsection (1) —

- (a) for “A woman” to “relief under section 257A—” substitute “An individual may elect that for any year of assessment for which the individual’s spouse or civil partner is entitled to relief under section 257A or 257AB—”,
- (b) in paragraph (a) —
 - (i) for “she” substitute “the individual”, and
 - (ii) after “257A(5A)” insert “or 257AB(5)”, and
- (c) in paragraph (b) —
 - (i) for “he” substitute “the individual’s spouse or civil partner”, and
 - (ii) after “257A” insert “or 257AB”.

(3) In subsection (2) —

- (a) for “A husband” to “relief under section 257A—” substitute “An individual and the individual’s spouse or civil partner may jointly elect that for any year of assessment for which the individual is entitled to relief under section 257A or 257AB—”,
- (b) in paragraph (a) —
 - (i) for “she” substitute “the individual’s spouse or civil partner”, and
 - (ii) after “257A(5A)” insert “or 257AB(5)”, and
- (c) in paragraph (b) —
 - (i) for “he” substitute “the individual”, and
 - (ii) after “257A” insert “or 257AB”.

(4) In subsection (3) —

- (a) for “A man” to “his wife” substitute “An individual may elect that for any year of assessment for which the individual’s spouse or civil partner”,
- (b) in paragraph (a) —
 - (i) for “he”, in both places, substitute “the individual”,
 - (ii) after “257A(5A)” insert “or 257AB(5)”, and
 - (iii) after “257A” insert “or 257AB”, and
- (c) in paragraph (b) for “she” substitute “the individual’s spouse or civil partner”.

(5) In subsection (4)(b) —

- (a) for “the husband” substitute “the individual concerned”, and
- (b) after “257A” insert “or 257AB”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (6) In subsection (5), after “marriage” insert “or civil partnership”.
- (7) In subsection (6) —
 - (a) after “257A(5A)” insert “or 257AB(5)”, and
 - (b) after “257A(6)” insert “or (as the case may be) 257AB(7)”.
- (8) In subsection (9), for “A woman” substitute “An individual”.
- (9) In the heading, at the end insert “or 257AB”.