
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

54.—(1) Amend section 257BB (transfer of relief under section 257A where relief exceeds income) as follows.

(2) In subsection (1) —

(a) in paragraph (a) —

- (i) for “a man” substitute “an individual”, and
- (ii) after “257A” insert “or 257AB”,

(b) in paragraph (b) —

- (i) for “he” substitute “the individual”, and
- (ii) for “his” substitute “the individual's”, and

(c) in the words following paragraph (b) —

- (i) for “his wife” substitute “the individual’s spouse or civil partner”,
- (ii) for “she” substitute “that spouse or civil partner”,
- (iii) for “her husband's” substitute “the individual's”, and
- (iv) after “257A” insert “or 257AB”.

(3) In subsection (2), for “husband” substitute “spouse or civil partner”.

(4) In subsection (3) —

(a) in paragraph (a), for “a woman” substitute “an individual”,

(b) in paragraph (b) —

- (i) for “she” substitute “the individual”, and
- (ii) for “her” substitute “the individual's”, and

(c) in the words following paragraph (b) —

- (i) for “her husband” substitute “the individual’s spouse or civil partner”,
- (ii) for “he” substitute “that spouse or civil partner”,
- (iii) after “257A” insert “or 257AB”, and
- (iv) for “his wife's” substitute “the individual's”.

(5) In subsection (4), for “wife” substitute “spouse or civil partner”.

(6) In the heading, after “257A” insert “or 257AB”.