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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

- 55.** In section 257C(1) (indexation of amounts in sections 257 and 257A) —
- (a) in the opening words of subsection (1), for “and 257A” substitute “, 257A and 257AB”,
  - (b) in subsection (1)(a), for “and 257A(5)” substitute “, 257A(5) and 257AB(4)”,
  - (c) in subsection (3), for “and 257A” substitute “, 257A and 257AB”, and
  - (d) in the heading, for “and 257A” substitute “, 257A and 257AB”.