
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 57.**—(1) Section 266 (life assurance premiums) is amended as follows.
- (2) In subsection (2)(b) and (c), after “spouse” insert “or civil partner”.
 - (3) In subsection (9), after “spouse” insert “or civil partner”.
 - (4) In subsection (11)(a) —
 - (a) after “spouse,” insert “civil partner,” and
 - (b) after “widower” insert “, surviving civil partner”.