
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

60.—(1) In section 278 (personal reliefs: non-residents), in subsection (2)(e), for “, or a widower whose late wife,” substitute “, a widower whose late wife or a surviving civil partner whose late civil partner,”.

(2) In consequence of paragraph (1), omit section 31(2) of the Finance Act 1988**(1)**.