
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

- 62.** In section 282 (construction of references to husband and wife living together) —
- (a) for “A husband and wife” substitute “Individuals who are married to, or are civil partners of, each other”, and
 - (b) in the heading, for “husband and wife” substitute “spouses or civil partners”.