
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

63.—(1) Section 282A(1) (taxation of income of spouses: jointly held property) is amended as follows.

(2) In subsection (1), after “wife” insert “, or in the names of civil partners of each other,”.

(3) In subsection (2), after “wife” insert “, or neither of the civil partners,”.

(4) In subsection (3)(a), after “wife” insert “, or one of the civil partners,”.

(5) In subsection (4A)(a)(2), after “wife” insert “, or one of the civil partners,”.

(6) In subsection (5), after “wife” insert “, or one of the civil partners,”.

(7) In subsection (6), after “together” insert “, and references in this section to civil partners of each other are references to civil partners of each other living together”.

(1) Sections 282A and 282B were inserted by section 34 of the Finance Act 1988.

(2) Subsection 4A was inserted by section 91 of the Finance Act 2004.