

---

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

---

STATUTORY INSTRUMENTS

---

**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

**66.** In section 344 (taxation of income: company reconstructions), in subsection (4), after “wife,” insert “civil partner.”.