Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

## **Income and Corporation Taxes Act 1988**

**76.** In section 544 (second and subsequent assignment of life policies and contracts), in subsection (4), at the end insert "or between civil partners living together".