Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

## STATUTORY INSTRUMENTS

## 2005 No. 3229

## The Tax and Civil Partnership Regulations 2005

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

77. In section 574 (losses on unlisted shares in trading companies: relief for individuals), in subsection (3)(b), after "spouse" insert "or civil partner".