
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

78. In section 576 (losses on unlisted shares in trading companies: supplementary provisions), in subsection (5) —

- (a) in the definition of “spouse”, for “288(3) of the 1992 Act” substitute “282”; and
- (b) at the appropriate place insert —

““civil partner” refers to one of two civil partners who are living together (construed in accordance with section 282);”.