
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

92. In section 659D (interpretation of provisions about pension sharing) —

- (a) in subsection (1), for ““ex-spouse”” substitute ““ex-spouse””, and
- (b) after subsection (1) insert —

“(1A) In this Part “former civil partner” means a party to a civil partnership that has been dissolved or annulled and, in relation to any person, means the other party to a civil partnership with that person that has been dissolved or annulled.”.