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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend Schedule 28 of the Finance Act 2004 (“FA 2004”) and the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006 (S.I. 2006/207) (“the 2006 Regulations”). References to “marriage” and “spouse or ex-spouse” are expanded to include references to civil partnerships and civil partners or former civil partners.

Regulation 1 provides for citation and commencement.

Regulation 2 adds references to entering into a civil partnership” to the references to “marrying” in Schedule 28 of FA 2004.

Regulation 3 amends regulation 13 of the 2006 Regulations. It inserts references to civil partners, former civil partners and to civil partnership at the appropriate points in that regulation.

A regulatory impact assessment has not been prepared for this instrument as it has no impact on the costs of business, charities, voluntary bodies or any public bodies distinct from that of the Civil Partnership Act 2004 (c. 33). A full regulatory impact assessment for civil partnership was published alongside the Civil Partnership Act 2004 and can be viewed at <http://www.dti.gov.uk/access/ria/index.htm#equality>.