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STATUTORY INSTRUMENTS

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**2007 No. 493**

**The Tax and Civil Partnership Regulations 2007**

**Amendments to the Finance Act 2004**

**2.**—(1) Schedule 28 to the Finance Act 2004(1) (registered pension schemes: authorised pensions—supplementary) is amended as follows.

(2) After paragraphs 2(6)(a) and 3(2)(a) insert—

“(aa) entering into a civil partnership,”

(3) In paragraphs 17(1)(d) and (e), after the words “marrying” insert “, entering into a civil partnership”.