Draft Regulations laid before the House of Commons under section 103 of the Finance Act 2005, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2005 No.

CORPORATION TAX
INCOME TAX
INHERITANCE TAX
STAMP DUTY

The Tax and Civil Partnership (No. 2) Regulations 2005

Made - - - -

Coming into force

A draft of this instrument was laid before the House of Commons in accordance with section 103 of the Finance Act 2005(**1**) and approved by resolution of that House;

Now, therefore, the Treasury, in exercise of the powers conferred upon them by section 103 of the Finance Act 2005 hereby make the following Regulations:

Citation, commencement and effect

1. These Regulations may be cited as the Tax and Civil Partnership (No. 2) Regulations 2005 and shall come into force on 5th December 2005.

The Stamp Duty (Exempt Instruments) Regulations 1987

2.—(1) The Stamp Duty (Exempt Instruments) Regulations 1987(**2**) shall be amended as follows.

(2) In the Schedule —

(a) in paragraph D, after "spouse" insert "or civil partner",

(b) after paragraph G insert —

"GG. The conveyance or transfer of property on and in consideration only of the formation of a civil partnership to a party to the civil partnership (or his nominee) or

(**1**) 2005 (c. 7).
(**2**) S.I. 1987/516.

to trustees to be held on the terms of a settlement made in consideration only of the civil partnership.", and

(c) in paragraph H —

(i) after "(1)" insert "or (1A)", and

(ii) after "divorce" insert "or dissolution of civil partnership".

The Personal Equity Plan Regulations 1989

3.—(1) The Personal Equity Plan Regulations 1989(**3**) shall be amended as follows.

(2) In regulation 5 (general investment rules), in paragraph (2)(b)(ii), after "spouse" insert "or civil partner".

The Income Tax (Building Societies) (Dividends and Interest) Regulations 1990

4.—(1) The Income Tax (Building Societies) (Dividends and Interest) Regulations 1990(**4**) shall be amended as follows.

(2) In regulation 5 (certificate of non-liability to tax), in paragraph (2)(b)(v), for "spouse" substitute "spouse, civil partner".

The Income Tax (Deposit-takers) (Interest Payments) Regulations 1990

5.—(1) The Income Tax (Deposit-takers) (Interest Payments) Regulations 1990(**5**) shall be amended as follows.

(2) In regulation 5 (certificate of non-liability to tax), in paragraph (1)(b)(v), for "spouse" substitute "spouse, civil partner".

The Retirement Benefits Schemes (Restriction on Discretion to Approve)(Small Self-administered Schemes) Regulations 1991

6.—(1) The Retirement Benefits Schemes (Restriction on Discretion to Approve)(Small Self-administered Schemes) Regulations 1991(**6**) shall be amended as follows.

(2) In regulation 2 —

(a) in paragraph (1) —

(i) at the appropriate place insert —

""former civil partner" has the meaning given by section 659D(1A) of the Act;", and

(ii) in the definition of "scheme member", in paragraph (b), after "ex-spouse" insert "or former civil partner", and

(b) in paragraph (4), for "husband or wife", in every place occurring, substitute "spouse or civil partner".

(3) In regulation 4(1)(c), in the definition of "A" —

(a) after "widower" insert "or surviving civil partner", and

(b) after "married" insert "or with whom the member had formed a civil partnership".

(4) In regulation 7 —

(**3**) S.I. 1989/469.
(**4**) S.I. 1990/2231.
(**5**) S.I. 1990/2232.
(**6**) S.I. 1991/1614.

(a) in paragraph (2), in the definition of "C" —

(i) after "widower" insert "or surviving civil partner", and

(ii) after "married" insert "or with whom the member had formed a civil partnership", and

(b) in paragraph (3), in the definition of "E" —

(i) after "widower" insert "or surviving civil partner", and

(ii) after "married" insert "or with whom the member had formed a civil partnership".

The Retirement Benefits Schemes (Restriction on Discretion to Approve)(Additional Voluntary Contributions) Regulations 1993

7.—(1) Regulation 5A to the Retirement Benefits Schemes (Restriction on Discretion to Approve)(Additional Voluntary Contributions) Regulations 1993(**7**) shall be amended as follows.

(2) In paragraph (2), after "ex-spouse" insert "or former civil partner".

(3) In the opening words of paragraph (3), after "ex-spouse" insert "or former civil partner".

(4) In paragraph (5) —

(a) after sub-paragraph (a) insert —

"(ab) "former civil partner" has the meaning given by section 659D(1A) of the Taxes Act;", and

(b) in sub-paragraph (b)(ii), after "marriage" insert "or civil partnership".

(5) In paragraph (6)(a), after "marriage" insert "or civil partnership".

(6) In paragraph (7) —

(a) in the opening words, after "ex-spouse's" insert "or former civil partner's", and

(b) in sub-paragraph (a) —

(i) after "ex-spouse" insert "or former civil partner", and

(ii) after "marriage" insert "or civil partnership".

The Retirement Benefits Schemes (Information Powers) Regulations 1995

8.—(1) The Retirement Benefits Schemes (Information Powers) Regulations 1995(**8**) shall be amended as follows.

(2) In regulation 15 (retention of records), in paragraph (4)(a), after "widower," insert "surviving civil partner,".

The Personal Pension Schemes (Tables of Rates of Annuities) Regulations 1996

9.—(1) The Personal Pension Schemes (Tables of Rates of Annuities) Regulations 1996(**9**) shall be amended as follows.

(2) In regulation 3, in the opening words, after "widower" insert "or surviving civil partner".

(3) In regulation 4(b) —

(a) after "marital", in every place occurring, insert "or civil partnership", and

(b) after "widower" insert "or surviving civil partner".

(**7**) S.I. 1993/3016. Regulation 5A was inserted by regulation 4 of S.I. 2000/1088.
(**8**) S.I. 1995/3103.
(**9**) S.I. 1996/1311.