

## SCHEDULE 3

### Consequential and related amendments

## PART 1

### Primary legislation

#### **Corporation Tax Act 2010**

**31.**—(1) The Corporation Tax Act 2010(1) is amended as follows.

(2) In section 939H(2), in the inserted subsection (10), for paragraphs (a) and (b) substitute—

“(a) two people living together as if they were a married couple or civil partners are treated as if they were spouses or civil partners of each other, and”.

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(1) 2010 c. 4. Section 939H was added by the Finance Act 2011, Schedule 3, paragraph 2.