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STATUTORY INSTRUMENTS

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**2005 No. 2919**

The Civil Partnership Act 2004 (Tax Credits,  
etc.) (Consequential Amendments) Order 2005

PART 2

AMENDMENTS RELATING TO TAX CREDITS

**Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002**

2.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) shall be amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) for the definition of “couple” substitute—

““couple” has the meaning given by section 3(5A) of the Act(2)

(b) in the definition of “partner”(3) omit the words “married or unmarried”.

(3) In regulation 13(1) (entitlement to child care element) omit the words “married or unmarried” wherever they appear.

(4) In regulation 14(1B)(a)(4) (definitions) in the definition of “relative” after “marriage” insert “, civil partnership”.

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(1) S.I.2002/2005 amended by S.I. 2003/701.

(2) The Tax Credits Act 2002 (c. 21). Sub-sections (5) and (6) as originally enacted were substituted by paragraph (5A) by paragraph 144(3) of Part 14 of Schedule 24 to the Civil Partnership Act 2004 (c. 33).

(3) The definition of “partner” was inserted by regulation 3(5) of S.I. 2003/701.

(4) Paragraph (1B) was inserted by regulation 13 of S.I. 2003/701.