
STATUTORY INSTRUMENTS

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 Child Tax Credit Regulations 2002

4.—(1) The Child Tax Credit Regulations 2002(1) shall be amended as follows.

(2) In regulation 2(1) (interpretation) after the definition of “the Contributions and Benefits Act” insert—

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

(3) In regulation 3(1), Rule 2 (competing claims), in paragraph 2.1(a)(ii) and (b) omit the words “married couple or unmarried” in each place they occur.

(4) In regulation 7(1)(b) (determination of the maximum rate) omit the words “married couple or unmarried”.