
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 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”.

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

3.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(5) shall be amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of “claim” insert—

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

(b) in paragraph (2)(c) in the definition of “family” omit the words “married or unmarried”;
and

(c) in paragraph (4)(a) and (b) after each reference to “spouse” insert “or civil partner”.

Amendment of the Child Tax Credit Regulations 2002

4.—(1) The Child Tax Credit Regulations 2002(6) shall be amended as follows.

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 Sub-sections (5) and (6) as originally enacted were substituted by paragraph (5A) by paragraph 144(3) of Part 14 of Schedule 24 to the Civil Partnership Act 2004 (c. 33).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

(5) S.I. 2002/2006, to which there are no relevant amendments.

(6) S.I. 2002/2007, to which there are no relevant amendments.

(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”.

Amendment of the Tax Credits (Claims and Notifications) Regulations 2002

5.—(1) The Tax Credits (Claims and Notifications) Regulations 2002(7) shall be amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of “the Board” insert—

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

(b) omit the definitions of “married couple” and “unmarried couple”.

(3) In regulation 13, (circumstances in which claims to be treated as made) omit the words “married couple or an unmarried” and “married couple or unmarried” in each place they occur.

(4) In regulation 16 (persons who die before making joint claims)—

(a) in paragraph (1) omit the words “married couple or an unmarried” and “married couple or the unmarried”; and

(b) in paragraph (3)(a) omit the words “married couple or unmarried”.

(5) In regulation 23(2) (person by whom notification may be, or is to be, given) omit the words “married couple or unmarried”.

Amendment of the Tax Credits (Payments by the Commissioners) Regulations 2002

6.—(1) The Tax Credits (Payments by the Commissioners) Regulations 2002(8) shall be amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of “the Commissioners” insert—

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

(b) omit the definitions of “married couple” and “unmarried couple”.

(3) In the provisions listed below for each reference (however expressed) to a married couple or an unmarried couple substitute “couple”.

The provisions are—

(a) in regulation 3, paragraphs (2), (3) and (6);

(b) in regulation 4, paragraphs (2), (3), (4) and (5); and

(c) in regulation 5, paragraphs (1), (2) and (3).

Amendment of the Tax Credits (Immigration) Regulations 2003

7.—(1) The Tax Credits (Immigration) Regulations 2003(9) shall be amended as follows.

(7) S.I. [2002/2014](#), to which there are no relevant amendments.

(8) S.I. [2002/2173](#), the relevant amending instruments are S.I. [2005/2200](#) and S.I. [2004/1241](#).

(9) S.I. [2003/653](#).

- (2) In regulation 2 (interpretation)—
 - (a) after the definition of “the Child Tax Credit Regulations” insert—
 - “couple” has the meaning given by section 3(5A) of the Act;”;
 - (b) omit the definitions of “married couple” and “unmarried couple”.
- (3) In regulation 3(2) (persons subject to immigration control) omit the words “married couple or unmarried”.

Amendment of the Tax Credits (Residence) Regulations 2003

- 8.—(1) The Tax Credits (Residence) Regulations 2003(10) shall be amended as follows.
- (2) In regulation 2(1) (interpretation)—
 - (a) after the definition of “child” insert—
 - “couple” has the meaning given by section 3(5A) of the Act;”;
 - (b) in the definition of “partner” omit the words “married or unmarried”.

Amendment of the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003

- 9.—(1) The Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003(11) shall be amended as follows.
- (2) In regulation 2 (interpretation)—
 - (a) after the definition of “child tax credit” insert—
 - “couple” has the meaning given by section 3(5A) of the Tax Credits Act 2002;”;
 - (b) in paragraph (a) of the definition of “family” omit “married or unmarried”.

(10) S.I. 2003/654.
(11) S.I. 2003/731.