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DRAFT STATUTORY INSTRUMENTS

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**2005 No.**

**The Tax and Civil Partnership Regulations 2005**

**Income Tax (Earnings and Pensions) Act 2003**

**151.** In section 400 (interpretation), in subsection (1) —

(a) after the definition of “ex-spouse” insert —

““former civil partner” means a member of a civil partnership that has been dissolved or annulled and, in relation to any person, means the other member of a civil partnership with that person that has been dissolved or annulled;”, and

(b) in the definition of “relative” —

(i) in paragraph (a), for “wife or husband” substitute “spouse or civil partner”, and

(ii) in paragraph (b), after “widower” insert “or surviving civil partner”.