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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**

**164.** In section 669 (interpretation) —

(a) in subsection (1), for the definitions of “married couple” and “unmarried couple” substitute —

““couple” has the same meaning as in section 137(1) of SSCBA 1992”,

(b) in subsection (2), for the definitions of “married couple” and “unmarried couple” substitute —

““couple” has the same meaning as in section 133(1) of SSCB(NI)A 1992”, and

(c) in subsection (3), omit “married or unmarried”.