
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

167. In section 675 (interpretation) —

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

““couple” has the same meaning as in section 35(1) of JSA 1995”(1), and

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

““couple” has the same meaning as in Article 2(2) of JS(NI)O 1995”(2).

(1) The definition of “couple” was inserted into section 35(1) of JSA 1995 (c. 18) by clause 244 of, and paragraph 112(2) of Schedule [23] to, the Civil Partnership Act 2005.

(2) The definition of “couple” was inserted into Article 2(2) of JS(NI)O 1995 (S.I. 1995/2705) by clause 244 of, and paragraph 117(2) of Schedule [23] to, the Civil Partnership Act 2005.