

SCHEDULES

SCHEDULE 24

SOCIAL SECURITY, CHILD SUPPORT AND TAX CREDITS

PART 1

AMENDMENTS OF THE CHILD SUPPORT ACT 1991 (c. 48)

5 After paragraph 6(5) (as originally enacted) of that Schedule insert—

“(5A) For the purposes of this paragraph, two adults of the same sex are to be regarded as living together in the same household as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two adults of the opposite sex.”