#### STATUTORY INSTRUMENTS

## 2005 No. 2919

The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005

### PART 5

#### AMENDMENTS RELATING TO SOCIAL SECURITY

# Amendment of the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996

- 17.—(1) The Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996(1) shall be amended as follows.
  - (2) In regulation 2(1) (interpretation)—
    - (a) in the definition of "close relative", for "or the spouse of any of the proceeding persons or, if that person is one of an unmarried couple, the other member of that couple;" substitute "or if any of the preceding persons is one member of a couple, the other member of that couple;" and;
    - (b) for the definition of "couple" substitute—
      - ""couple" means-
      - (a) a man and woman who are married to each other and are members of the same household;
      - (b) a man and woman who are not married to each other but are living together as husband and wife;
      - (c) two people of the same sex who are civil partners of each other and are members of the same household; or
      - (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners;

and for the purposes of sub-paragraph (d), two people of the same sex are to be regarded as living together 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 people of the opposite sex;."