
STATUTORY INSTRUMENTS

2005 No. 2919

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

PART 2

AMENDMENTS RELATING TO TAX CREDITS

Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002

3.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002⁽¹⁾ shall be amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of “claim” insert—

““couple” has the meaning given by section 3(5A) of the Act;”;

(b) in paragraph (2)(c) in the definition of “family” omit the words “married or unmarried”;
and

(c) in paragraph (4)(a) and (b) after each reference to “spouse” insert “or civil partner”.

⁽¹⁾ S.I.2002/2006, to which there are no relevant amendments.