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## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Civil Partnership Act 2004 (c. 33) introduced the concept of “civil partnership” for couples of the same sex. As a result of that Act this Order makes consequential amendments to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I.2002/2005), the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006), the Child Tax Credit Regulations 2002 (S.I. 2002/2007), the Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014), the Tax Credits (Payments by the Commissioners) Regulations 2002 (S.I. 2002/2173), the Tax Credits (Immigration) Regulations 2003 (S.I. 2003/653), the Tax Credits (Residence) Regulations 2003 (S.I. 2003/654), the Tax Credits (Provision of Information) (Functions Relating to Health) Regulations 2003 (S.I. 2003/731), the Child Benefit (General) Regulations 2003 (S.I. 2003/493), the Guardian’s Allowance (General) Regulations 2003 (S.I. 2003/495), the Child Benefit and Guardian’s Allowance (Administration) Regulations 2003 (S.I. 2003/492), the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations 1976 (S.I. 1976/1267), the Child Benefit and Social Security (Fixing and Adjustment of Rates) (Northern Ireland) Regulations 1976 (S.R. 1976 No. 223), the Child Trust Funds Regulations 2004 (S.I.2004/1450), the Social Security Benefit (Computation of Earnings) Regulations 1996 (S.I. 1996/2745) and the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996 (S.R. 1996 No. 520).

The amendments relate to terminology and in particular introduce new definitions of “partner” and “couple”.

Part 1 provides for citation and commencement.

Part 2 contains the amendments to tax credits.

Part 3 contains the amendments to child benefit and guardian’s allowance.

Part 4 contains an amendment to child trust funds.

Part 5 contains amendments to provisions of social security law relating to the computation of earnings for those in receipt of certain social security benefits.

This Order has no impact on the costs of business, charities or voluntary bodies. There are set-up costs for the tax credits, child benefit and guardian’s allowance schemes in the region of £100, 000. These costs were outlined in the full Regulatory Impact Assessment for the Civil Partnership Act 2004 (c. 33) which can be viewed at <http://www.dti.gov.uk/access/ria/index.htm#equality>.