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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**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).

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(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.