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STATUTORY INSTRUMENTS

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**2005 No. 3229**

**The Tax and Civil Partnership Regulations 2005**

**Income and Corporation Taxes Act 1988**

**67.—**(1) Section 347B(1) (qualifying maintenance payments) is amended as follows.

(2) In subsection (1) —

(a) for paragraph (b) substitute —

“(b) is made —

- (i) by one of the parties to a marriage or civil partnership (including a marriage or civil partnership which has been dissolved or annulled) to or for the benefit of the other party and for the maintenance of the other party, or
- (ii) by one parent of a child to the child’s other parent for the maintenance of the child by the other parent or by one person to another for the maintenance by the other of a relevant child of theirs”, and

(b) in paragraph (c) —

(i) for sub-paragraphs (i) and (ii) substitute —

- “(i) in a case falling within paragraph (b)(i) above, the two parties are not a married couple, or civil partners of each other, living together and the party to whom or for whose benefit the payment is made has not subsequently entered into a marriage or civil partnership, and
- (ii) in a case falling within paragraph (b)(ii) above, the person making the payment is not living together with the person to whom the payment is made, and”.

(3) In subsection (1A)(2), for the words from “either” to the end substitute

- (a) “in a case falling within subsection (1)(b)(i) above, either of the parties to the marriage or civil partnership was born before 6th April 1935, or
- (b) in a case falling within subsection (1)(b)(ii) above, either the person by whom the payment is made, or the person to whom it is made, was born before that date.”.

(4) In subsection (7) —

(a) omit the definition of “child of the family”,

(b) insert at the appropriate place —

““child” means a person under 21 years of age;”, and

(c) insert at the appropriate place —

““relevant child”, in relation to any two persons, means a child who (not being a child who has been boarded out with them by a public authority or voluntary organisation) has been treated by both of them as a child of their family.”.

(5) In subsection (9) —

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(1) Section 347B was inserted by the Finance Act 1988.

(2) Subsection (1A) was inserted by section 36 of the Finance Act 1999 (c. 16).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (a) in paragraph (a), for “one of the parties to a marriage (including a marriage which has been dissolved or annulled)” substitute “any person”,
  - (b) in paragraph (b), for “the other party to the marriage” substitute “another person”, and
  - (c) in the words following paragraph (d), for “party”, in both places, substitute “person”.
- (6) In subsection (12) —
- (a) in paragraph (a), for “one of the parties to a marriage (including a marriage which has been dissolved or annulled)” substitute “any person”,
  - (b) in paragraph (b)(i) and (ii), for “the other party to the marriage” substitute “any other person”, and
  - (c) in the words following paragraph (b)(ii), for “the other party to the marriage” substitute “that other person” and for “that other party”, in both places, substitute “that other person”.