
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend secondary tax legislation to provide for civil partnerships.

The Civil Partnership Act 2004 (c. 33) comes into force on 5 December 2005. The Act enables same-sex couples to obtain legal recognition of their relationship by forming a civil partnership. A civil partnership may be formed by persons registering as civil partners of each other. In addition persons may be treated as having formed a civil partnership as a result of having registered a relationship overseas which is recognised by the Civil Partnership Act.

These Regulations amend secondary legislation in relation to tax to ensure that civil partners are treated in the same way as spouses; surviving civil partners are treated in the same way as widows and widowers; transactions entered into in consideration of the formation of a civil partnership are treated in the same way as transactions entered into in consideration of marriage; the dissolution or annulment of a civil partnership is treated in the same way as a divorce or the annulment of a marriage; a former civil partner is treated in the same way as an ex-spouse; and civil partnership status is treated equally with marital status.

Related to these Regulations is the Civil Partnership Act 2004 (Relationships Arising Through Civil Partnership) Order 2005 (S.I.2005/3137) which applies section 246 of the Civil Partnership Act 2004 (interpretation of statutory references to stepchildren etc) to the following secondary legislation amended by these Regulations: S.I. 1990/2231, S.I. 1990/2232 and S.I. 2004/2543.

The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229) amend primary tax legislation to provide for civil partnerships.