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**Changes to legislation:** Civil Partnership Act 2004, Part 14 is up to date with all changes known to be in force on or before 18 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 24

#### SOCIAL SECURITY, CHILD SUPPORT AND TAX CREDITS

#### PART 14

##### AMENDMENTS OF THE TAX CREDITS ACT 2002 (C. 21)

- 144 (1) Amend section 3 (claims) as follows.
- (2) In subsection (3)(a), for “married couple or unmarried couple” substitute “couple”.
- (3) For subsections (5) and (6) substitute—
- “(5A) In this Part “couple” means—
- (a) a man and woman who are married to each other and are neither—
- (i) separated under a court order, nor
- (ii) separated in circumstances in which the separation is likely to be permanent,
- (b) a man and woman who are not married to each other but are living together as husband and wife,
- (c) two people of the same sex who are civil partners of each other and are neither—
- (i) separated under a court order, nor
- (ii) separated in circumstances in which the separation is likely to be permanent, or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.”
- 145 In sections 4(1)(g), 11(6)(b) and (c), 17(10)(b), 24(2) and 32(6), for “married couple or an unmarried couple” (in each place) substitute “couple”.
- 146 In sections 4(1)(g) and 17(10)(b), for “the married couple or unmarried couple” substitute “the couple”.
- 147 (1) Renumber section 48 (interpretation) as subsection (1) of that section.
- (2) In subsection (1), after the definition of “child” insert—
- ““couple” has the meaning given by section 3(5A),”,
- and omit the definitions of “married couple” and “unmarried couple”.
- (3) After subsection (1) insert—
- “(2) For the purposes of this Part, two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would

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be regarded as living together as husband and wife were they instead two people of the opposite sex.”

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(8A) inserted by [2023 asp 3 s. 56\(2\)](#)
- s. 103(10) inserted by [2023 asp 3 s. 56\(5\)](#)
- s. 108(5) inserted by [2023 asp 3 s. 56\(8\)](#)
- s. 213(1A) inserted by [2013 c. 30 Sch. 2 para. 5\(2\)](#)