
STATUTORY INSTRUMENTS

2005 No. 3131

**The Social Security Contributions
(Intermediaries) (Amendment) Regulations 2005**

Amendment of the principal Regulations

- 4.—(1) Amend regulation 2 (interpretation) as follows.
- (2) In paragraph (1) for the definition of “the Board” substitute—
““the Board” means the Commissioners for Her Majesty’s Revenue and Customs;”.
- (3) After paragraph (5) insert the following paragraph—
“(6) For the purposes of these Regulations two people of the same sex living together as if they were civil partners of each other are treated as if they were civil partners of each other; and, for the purposes of these Regulations, 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 be regarded as living together as husband and wife were they instead two people of the opposite sex.”.