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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**

- 144.** In section 318C(1) (childcare: meaning of “qualifying child care”), in subsection (8) —
- (a) in the definition of “partner”, for “married or unmarried couple” substitute “couple (within the meaning given by section 137(1) of SSCBA 1992 or section 133(1) of SSCB(NI)A 1992)”, and
  - (b) in the definition of “relative”, after “marriage” insert “or civil partnership”.