

SCHEDULE 3

Consequential and related amendments

PART 1

Primary legislation

Finance Act 2013

36.—(1) Schedule 45 to the Finance Act 2013⁽¹⁾ is amended as follows.

(2) In paragraph 32(2)(b), for the words from “as husband and wife” to “as if they were” substitute “as if they were a married couple or”.

(3) In paragraph 52(4)—

- (a) in paragraph (a), at the end insert “or”;
- (b) in paragraph (b), for “as husband and wife” substitute “as if they were a married couple or civil partners”;
- (c) omit paragraph (c) (and the preceding “or”).

(1) 2013 c. 29.