

SCHEDULES

SCHEDULE 5

MEANING OF “CONNECTED PERSONS” FOR PURPOSES OF SECTION 57(2)

- 2.—(1) In paragraph 1(2)(c) “child” includes a stepchild.
- (2) For the purposes of paragraph 1(2)(e) a person living with another as that person’s husband or wife shall be treated as that person’s spouse.
- (3) Where two persons of the same sex are not civil partners but live together as if they were, each of them shall be treated for those purposes as the civil partner of the other.