

## SCHEDULES

### SCHEDULE 24

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

#### PART 5

##### AMENDMENTS OF THE SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS (NORTHERN IRELAND) ACT 1992 (C. 7)

- 101 (1) Amend section 141A (entitlement after death of child) as follows.
- (2) In subsection (2)—
- (a) in paragraph (a), after “couple” insert “or civil partnership” and after “to whom he was married” insert “or who was his civil partner”,
  - (b) in paragraph (b), after “couple” insert “or a cohabiting same-sex couple”, and
  - (c) for “married couple or unmarried couple” substitute “couple or partnership”.
- (3) Before the definition of “married couple” in subsection (5) insert—
- ““civil partnership” means two people of the same sex who are civil partners of each other and are neither—
- (a) separated under a court order, nor
  - (b) separated in circumstances in which the separation is likely to be permanent,
- “cohabiting same-sex couple” means two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.”.
- (4) After subsection (5) insert—
- “(6) For the purposes of this section, 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.”