

SCHEDULES

SCHEDULE 24

SOCIAL SECURITY, CHILD SUPPORT AND TAX CREDITS

PART 11

AMENDMENTS OF THE SOCIAL SECURITY ACT 1998 (C. 14)

- 138 (1) Amend section 72 (power to reduce child benefit for lone parents) as follows.
- (2) In subsection (2), after “spouse” (in each place) insert “or civil partner”.
- (3) After subsection (2) insert—
- “(3) For the purpose of this section, a parent is to be regarded as living with another person as his civil partner if, but only if, he would be regarded as living with the other person as his spouse, were they instead two people of the opposite sex.”