
Changes to legislation: Civil Partnership Act 2004, Paragraph 147 is up to date with all changes known to be in force on or before 21 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 24

SOCIAL SECURITY, CHILD SUPPORT AND TAX CREDITS

PART 14

AMENDMENTS OF THE TAX CREDITS ACT 2002 (C. 21)

- 147 (1) Renumber section 48 (interpretation) as subsection (1) of that section.
- (2) In subsection (1), after the definition of “child” insert—
- ““couple” has the meaning given by section 3(5A),”
- and omit the definitions of “married couple” and “unmarried couple”.
- (3) After subsection (1) insert—
- “(2) For the purposes of this Part, 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.”

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Changes and effects yet to be applied to :

- Sch. 24 para. 144-147 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(8A) inserted by [2023 asp 3 s. 56\(2\)](#)
- s. 103(10) inserted by [2023 asp 3 s. 56\(5\)](#)
- s. 108(5) inserted by [2023 asp 3 s. 56\(8\)](#)
- s. 213(1A) inserted by [2013 c. 30 Sch. 2 para. 5\(2\)](#)