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**Changes to legislation:** Civil Partnership Act 2004, Paragraph 140 is up to date with all changes known to be in force on or before 20 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

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## SCHEDULES

### SCHEDULE 27

#### MINOR AND CONSEQUENTIAL AMENDMENTS: GENERAL

##### *Local Government Finance Act 1992 (c. 14)*

- 140 (1) In section 9(1)(a) (joint and several liability for council tax of married couple resident in same dwelling), after “is married to” insert “, or is the civil partner of, ”.
- (2) After section 9(3) insert—
- “ (4) For the purposes of this section two persons are civil partners of each other if they are of the same sex and either—
- (a) they are civil partners of each other; or
  - (b) they are not civil partners of each other but are living together as if they were civil partners.”
- (3) In section 18(1)(b) (power to make regulations to deal with death of a person liable for council tax as a spouse under section 9), after “spouse” insert “ or civil partner ”.

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#### **Commencement Information**

- II** Sch. 27 para. 140 wholly in force at 5.12.2005; Sch. 27 para. 140 not in force at Royal Assent see s. 263; Sch. 27 para. 140(3) in force for certain purposes at 15.4.2005 by [S.I. 2005/1112](#), [art. 2](#), [Sch. 1](#) and Sch. 27 para. 140 in force otherwise at 5.12.2005 by [S.I. 2005/3175](#), [art. 2\(2\)](#)

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**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\(2\)](#)