

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”.