



Finance Act 2005

2005 CHAPTER 7

PART 6

MISCELLANEOUS

103 Civil partnerships etc

- (1) In the case of any tax or duty, the Treasury may by regulations make provision for the purpose of securing that the events or persons specified in column 1 of the Table are treated in the same way as (or a similar way to) the corresponding events or persons specified in column 2 of the Table.

<i>1. Events or persons</i>	<i>2. Corresponding events or persons</i>
1. The formation of a civil partnership.	A marriage.
2. Persons who are, have been, or may in future be, civil partners of each other.	Persons who are, have been, or may in future be, married to each other.
3. Persons who are not civil partners of each other but who are living together as if they were.	Persons who are not married to each other but who are living together as husband and wife.
4. Persons who are not civil partners of each other.	Persons who are not married to each other.
5. A person who is not a civil partner of any other person.	A person who is not married.

- (2) The provision that may be made by regulations under subsection (1) includes provision for or in connection with varying, for the purpose specified in subsection (1), the treatment that would, apart from the regulations, apply—
- on the occurrence of an event specified in column 2 of the Table, or
 - in the case of persons specified in column 2 of the Table.

Status: This is the original version (as it was originally enacted).

- (3) The Treasury may by regulations make provision for the purpose of removing any inequality of treatment of persons based on gender or, in the case of a parent, marital status.
- (4) Any power to make regulations under this section is exercisable by statutory instrument.
- (5) A statutory instrument containing regulations under this section shall not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.
- (6) The provision that may be made by regulations under this section includes provision—
 - (a) amending any enactment, or
 - (b) applying any provision of any enactment with or without modifications.
- (7) Any power to make regulations under this section includes power—
 - (a) to make different provision for different cases;
 - (b) to make incidental, supplemental, consequential or transitional provision or savings.
- (8) The powers conferred by this section are exercisable in relation to enactments (including enactments contained in, or made under, this Act) passed or made at any time before the end of the Session following that in which this Act is passed.
- (9) In this section—
 - “civil partnership” means a civil partnership which exists under or by virtue of the Civil Partnership Act 2004 (c. 33) (and “civil partner” is to be read accordingly);
 - “enactment” includes any provision comprised in—
 - (a) an Act of the Scottish Parliament;
 - (b) Northern Ireland legislation;
 - (c) an instrument made under any enactment.