STATUTORY INSTRUMENTS

2005 No. 2919

The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005

PART 3

AMENDMENTS RELATING TO CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Amendment of the Child Benefit (General) Regulations 2003

10.—(1) The Child Benefit (General) Regulations 2003(1) shall be amended as follows.

- (2) In regulation 1(2) (interpretation)—
 - (a) after the definition of "the Children Order" insert-

""civil partnership" means two people of the same sex who are civil partners of each other and are neither—

- (a) separated under a court order, nor
- (b) separated in circumstances in which the separation is likely to be permanent;

"cohabiting same-sex couple" means two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,"; and

(b) for the definition of "partner" substitute—

"partner" means, except in regulation 12, where a person is a member of-

- (a) a married couple,
- (b) an unmarried couple,
- (c) a cohabiting same-sex couple, or
- (d) a civil partnership,

the other member of that couple or partnership as the case may be.".

(3) In regulation 4(4) (prescribed circumstances relating to contributions and expenditure in respect of a child) after "spouses" insert "or civil partners".

(4) In regulation 12(1) (child living with another person as his spouse)—

- (a) after "spouse" insert "or civil partner"; and
- (b) in the heading to regulation 12 add "or civil partner".
- (5) For regulation 13 (married child) substitute—

⁽¹⁾ S.I.2003/493, to which there are no relevant amendments.

"Child in a relevant relationship

13.—(1) A person is not disentitled to child benefit in respect of a child in a relevant relationship by virtue of paragraph 3 of Schedule 9 to the Contributions and Benefits Act or paragraph 3 of Schedule 9 to the Contributions and Benefits (NI) Act (unless regulations otherwise provide no person to be entitled to child benefit in respect of a child in a relevant relationship) if—

- (a) that person is not the spouse or civil partner of that child; and
- (b) that child is not residing with his spouse or civil partner, or if he is, the spouse or civil partner is receiving full-time education.

(2) In this regulation, "relevant relationship" means a marriage or civil partnership.".

(6) In regulation 34 (persons treated as residing together)—

- (a) in paragraph (a) omit "but not husband and wife"; and
- (b) in paragraph (b) after "spouses" insert "or two persons who are parents of a child".