
STATUTORY INSTRUMENTS

2005 No. 2919

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

PART 2

AMENDMENTS RELATING TO TAX CREDITS

Amendment of the Tax Credits (Claims and Notifications) Regulations 2002

5.—(1) The Tax Credits (Claims and Notifications) Regulations 2002⁽¹⁾ shall be amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of “the Board” insert—

““couple” has the meaning given by section 3(5A) of the Act;”;

(b) omit the definitions of “married couple” and “unmarried couple”.

(3) In regulation 13, (circumstances in which claims to be treated as made) omit the words “married couple or an unmarried” and “married couple or unmarried” in each place they occur.

(4) In regulation 16 (persons who die before making joint claims)—

(a) in paragraph (1) omit the words “married couple or an unmarried” and “married couple or the unmarried”; and

(b) in paragraph (3)(a) omit the words “married couple or unmarried”.

(5) In regulation 23(2) (person by whom notification may be, or is to be, given) omit the words “married couple or unmarried”.

⁽¹⁾ S.I.2002/2014, to which there are no relevant amendments.