
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

163. In section 665 (income support: exempt unless payable to member of couple involved in trade dispute) —

- (a) in subsection (1)(a), omit “married or unmarried”, and
- (b) in subsection (2), for ““married couple” and “unmarried couple” have” substitute ““couple” has”(1).

(1) The definition of “couple” was inserted into section 137(1) of SSCBA1992 (c. 4) by clause 244 of, and paragraph 42(3) of Schedule [23] to, the [Civil Partnership Act 2005 \(c. \)](#). This definition was also inserted into section 133(1) of SSCB(NI)A 1992 (c. 7) by clause 244 of, and paragraph 92(3) of Schedule [23] to, the Civil Partnership Act.