
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income Tax (Earnings and Pensions) Act 2003

164. In section 669 (interpretation) —

(a) in subsection (1), for the definitions of “married couple” and “unmarried couple” substitute —

““couple” has the same meaning as in section 137(1) of SSCBA 1992”,

(b) in subsection (2), for the definitions of “married couple” and “unmarried couple” substitute —

““couple” has the same meaning as in section 133(1) of SSCB(NI)A 1992”, and

(c) in subsection (3), omit “married or unmarried”.