

## SCHEDULE 3

### Consequential and related amendments

## PART 1

### Primary legislation

#### **Income Tax (Trading and Other Income) Act 2005**

**27.** In section 643H of the Income Tax (Trading and Other Income) Act 2005<sup>(1)</sup>, for subsection (2) substitute—

“(2) For the purposes of subsection (1), two people living together as if they were a married couple or civil partners are treated as if they were spouses or civil partners of each other.”.

---

(1) 2005 c. 5. Section 643H was added by the Finance Act 2018, Schedule 10, paragraph 11.