Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(1), 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

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