
STATUTORY INSTRUMENTS

2019 No. 1514

**The Marriage (Same-sex Couples) and Civil Partnership
(Opposite-sex Couples) (Northern Ireland) Regulations 2019**

PART 7

Amendments: Pensions and Social Security: Secondary Legislation

Tax Credit (Appeals) Regulations (Northern Ireland) 2002

98. In regulation 1(3) of the Tax Credits (Appeals) Regulations (Northern Ireland) 2002⁽¹⁾, for the definition of “couple” substitute—

““couple” means—

- (a) two people who are married to, or civil partners of, each other and are members of the same household, or
- (b) two people who are not married to, or civil partners of, each other but are living together as if spouses of each other;”.

Commencement Information

II Reg. 98 in force at 13.1.2020, see [reg. 1\(2\)](#)

⁽¹⁾ [S.R. \(N.I.\) 2002/403](#). In regulation 1(3), the definition of “couple” was inserted by paragraph 39 of Schedule 3 to [S.R. \(N.I.\) 2005/536](#).

Changes to legislation:

There are currently no known outstanding effects for the The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019, Section 98.