
STATUTORY INSTRUMENTS

2020 No. 1143

**The Marriage and Civil Partnership
(Northern Ireland) (No. 2) Regulations 2020**

PART 7

Amendments of Legislation

Income Tax Act 2007

45.—(1) In Part 3 of the Income Tax Act 2007⁽¹⁾ (personal reliefs), Chapter 3 (tax reductions for married couples and civil partners: persons born before 6th April 1935) is amended as follows.

(2) After section 43 insert—

“43A. Meaning of “relevant conversion”

43A. For the purposes of this Chapter, a civil partnership between two people results from a relevant conversion if—

(a) the civil partnership results from—

- (i) the conversion of their marriage into a civil partnership under Part 3 of the Marriage and Civil Partnership (Northern Ireland) (No. 2) Regulations 2020, or
- (ii) the conversion of their marriage into a civil partnership under Part 4 or 5 of those Regulations, and

(b) the marriage took place before 5 December 2005.”.

(3) In section 44 (election for new rules to apply)—

(a) in subsection (1), after “2005” insert “, or by the civil partners in a civil partnership which results from a relevant conversion,”, and

(b) in subsection (3)(a), after “marriage” insert “or civil partnership”.

(4) In section 45 (marriages before 5th December 2005: man’s entitlement to tax reduction)—

(a) in subsection (1)(b) (man must meet conditions in subsection (2)), after “(2)” insert “or the conditions set out in subsection (2A)”,

(b) after subsection (2) insert—

“(2A) The conditions are that—

- (a) for the whole or part of the tax year he is in a civil partnership and his female civil partner is living with him,
- (b) the civil partnership results from a relevant conversion and no election for the new rules to apply is in force for the tax year,

⁽¹⁾ 2007 c. 3. Sections 45(1) and (3), 47(4) and 48(4) were amended by the Statute Law (Repeals) Act 2013 (c. 2). The amount in section 45(3)(a) was most recently updated by [S.I. 2020/343](#).

Status: This is the original version (as it was originally made).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

(c) he or his civil partner was born before 6 April 1935, and

(d) he meets the requirements of section 56 (residence etc).”, and

(c) in subsection (3)(a), after “wife” insert “or civil partner”.

(5) In section 46 (marriages and civil partnerships on or after 5th December 2005, and earlier marriages where election made for new rules to apply), in subsection (2) (conditions for spouse or civil partner with higher net income to be entitled to tax reduction), in paragraph (b), after “if the marriage took place before that date” insert “or if the civil partnership results from a relevant conversion”.

(6) In each of sections 47(4)(a) and 48(4)(a), after “spouse” insert “or civil partner”.

(7) In section 54(4)(b), after “45(2)” insert “or (2A)”.