

2005/828

# Tax Credits Notification of Changes of Circumstances (Civil Partnership) (Transitional Provisions) Order 2005

**TC Notification of Changes etc (Civil Partnership) (etc)**

Made by the Treasury, under Civil Partnership Act 2004 s 259(1), (11)

*Made* 17 March 2005

*Laid before Parliament* 18 March 2005

*Coming into force* 8 April 2005

[MAIN]

## 1 Citation and commencement

This Order may be cited as the Tax Credits Notification of Changes of Circumstances (Civil Partnership) (Transitional Provisions) Order 2005 and shall come into force on 8th April 2005.

## 2 Modification of section 6 of the Tax Credits Act 2002

- (1) For the tax year 2005/06, section 6 of the Tax Credits Act 2002 (notification of changes of circumstances) shall be modified as follows.
- (2) After subsection (3) insert—

[ISOB]

“(3A) For the purposes of this section, a change of circumstances shall be treated as having occurred where by virtue of the coming into force of Part 14 of Schedule 24 to the Civil Partnership Act 2004 (amendments of the Tax Credits Act 2002) two people of the same sex are treated as a couple.

(3B) In subsection (3A), “couple” has the meaning given in paragraph 144(3) of Part 14 of Schedule 24 to the Civil Partnership Act 2004.”.