

**2005 No. 828**

**CIVIL PARTNERSHIP**

**TAX CREDITS**

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

<i>Made</i> - - - -	<i>17th March 2005</i>
<i>Laid before Parliament</i>	<i>18th March 2005</i>
<i>Coming into force</i> - -	<i>8th April 2005</i>

The Treasury, in exercise of the powers conferred upon them by section 259(1) and (11) of the Civil Partnership Act 2004(a), make the following Order:

**Citation and commencement**

1. 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.

**Modification of section 6 of the Tax Credits Act 2002**

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

(2) After subsection (3) insert—

“(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)(c) 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.”.

17th March 2005

*John Heppell*  
*Nick Ainger*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 2004 c. 33.

(b) 2002 c. 21.

(c) Part 14 of Schedule 24 comes into force into force in accordance with provision made by order by the Secretary of State under section 263(8)(d) of the Civil Partnership Act 2004.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is made in consequence to the amendments to be made to the Tax Credits Act 2002 (c. 21) by Part 14 of Schedule 24 to the Civil Partnership Act 2004 (c. 33).

Article 1 provides for citation and commencement.

Article 2 modifies section 6 of the Tax Credits Act 2002 for the year 2005/06 to provide that where two people of the same sex are treated as a couple by virtue of the amendments to be made to the Tax Credits Act 2002 by Part 14 of Schedule 24 to the Civil Partnership Act 2004 a change of circumstances is treated as having occurred for the purposes of section 6. Consequently, if one or both of those people have claimed a tax credit, Regulations made under section 6 may require notification to be given of this change of circumstances.

This Order imposes no new costs on businesses.

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