

2007 No. 493

INCOME TAX

The Tax and Civil Partnership Regulations 2007

Made - - - - *21st February 2007*

Coming into force - - *22nd February 2007*

A draft of these Regulations was laid before the House of Commons in accordance with section 103(5) of the Finance Act 2005(a) and approved by a resolution of that House.

Accordingly, the Treasury make the following Regulations in exercise of the power conferred by section 103(1) of the Finance Act 2005.

Citation and commencement

1. These Regulations may be cited as the Tax and Civil Partnership Regulations 2007 and shall come into force on the day after that on which they are made.

Amendments to the Finance Act 2004

2.—(1) Schedule 28 to the Finance Act 2004(b) (registered pension schemes: authorised pensions –supplementary) is amended as follows.

(2) After paragraphs 2(6)(a) and 3(2)(a) insert—

“(aa) entering into a civil partnership.”

(3) In paragraphs 17(1)(d) and (e), after the words “marrying” insert “, entering into a civil partnership”.

Amendments to the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006

3.—(1) Regulation 13 of the Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006(c) (modification of section 279 of the Finance Act 2004) is amended as follows.

(2) In paragraph (2)—

(a) in the definition of “applicable pension scheme” for “or ex-spouse” substitute “, ex-spouse, civil partner or former civil partner”; and

(b) after the definition of “ex-spouse” add—

““former civil partner” in relation to a member means the other party to a civil partnership with the member that has been dissolved or annulled.”

(a) 2005 c.7.
(b) 2004 c.12.
(c) 2006/207.

(3) In paragraph (3)(a) for “ or ex-spouse” substitute “, ex-spouse, civil partner or former civil partner”.

(4) In paragraph (4)—

(a) for “or ex-spouse” substitute “, ex-spouse, civil partner or former civil partner”; and

(b) after the words “annulment of the marriage” insert “or civil partnership”.

Frank Roy

Dave Watts

21st February 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 28 of the Finance Act 2004 (“FA 2004”) and the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006 (S.I. 2006/207) (“the 2006 Regulations”). References to “marriage” and “spouse or ex-spouse” are expanded to include references to civil partnerships and civil partners or former civil partners.

Regulation 1 provides for citation and commencement.

Regulation 2 adds references to entering into a civil partnership” to the references to “marrying” in Schedule 28 of FA 2004.

Regulation 3 amends regulation 13 of the 2006 Regulations. It inserts references to civil partners, former civil partners and to civil partnership at the appropriate points in that regulation.

A regulatory impact assessment has not been prepared for this instrument as it has no impact on the costs of business, charities, voluntary bodies or any public bodies distinct from that of the Civil Partnership Act 2004 (c. 33). A full regulatory impact assessment for civil partnership was published alongside the Civil Partnership Act 2004 and can be viewed at <http://www.dti.gov.uk/access/ria/index.htm#equality>.

2007 No. 493

INCOME TAX

The Tax and Civil Partnership Regulations 2007

£3.00

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0239 2/2007 170239T 19585