STATUTORY INSTRUMENTS

2014 No. 78

NATIONAL HEALTH SERVICE, ENGLAND AND WALES

The National Health Service Pension Scheme, Additional Voluntary Contributions, Compensation for Premature Retirement and Injury Benefits (Amendment) Regulations 2014

Made - - - - 15th January 2014

Laid before Parliament 23rd January 2014

Coming into force in accordance with regulation 1(2) and (3)

The Secretary of State, with the consent of the Treasury, makes the following Regulations in exercise of the powers conferred by sections 10(1) to (3A), 12(2) and 24(1), (3) and (4) of, and Schedule 3 to, the Superannuation Act 1972(a).

In accordance with section 10(4) of that Act, the Secretary of State has consulted with representatives of persons likely to be affected by these Regulations, as appeared to the Secretary of State to be appropriate.

PART 1

Introductory

Citation and commencement

- 1.—(1) These Regulations may be cited as the National Health Service Pension Scheme, Additional Voluntary Contributions, Compensation for Premature Retirement and Injury Benefits (Amendment) Regulations 2014.
 - (2) Subject to paragraph (3), these Regulations come into force on 13th March 2014.
 - (3) This regulation and regulations 9 and 10 come into force on 20th February 2014.

⁽a) 1972 c. 11. Section 10(1) was amended by sections 57 and 58 of, and Schedule 5 to, the National Health Service Reorganisation Act 1973 (c. 32) and section 4(2) of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7) ("the 1990 Act"). Sections 10(2A) and (3A) were inserted by sections 4(2) and 8(5) of the 1990 Act. Section 12(2) was amended by section 10(1) of the 1990 Act. Section 24(1) has been amended but the amendments are not relevant to these Regulations. As to Treasury consent, see section 10(1) of the Superannuation Act 1972 and article 2 of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670).

PART 2

Amendment of the National Health Service Pension Scheme Regulations 1995

Part 2: General

2. The National Health Service Pension Scheme Regulations 1995(a) are amended in accordance with this Part.

Amendment of regulation A2

- **3.**—(1) Regulation A2 (interpretation)(**b**) is amended as follows.
- (2) At the appropriate place in the alphabetical order, insert—

""civil partner" and "civil partnership" are to be construed in accordance with regulation A4;";

""marriage" and "married" do not include a reference to marriage of a same sex couple unless otherwise provided;";

""widow" and "widower" do not include a reference to marriage of a same sex couple;"

.

Insertion of regulation A4

4. After regulation A3 (approved Out of Hours providers), insert—

"A4 Civil partnerships and marriage of same sex couples

- (1) In these Regulations, except as provided in paragraph (5), a reference to—
 - (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
 - (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.
- (2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.
- (3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.
- (4) The application of the Marriage (Same Sex Couples) Act 2013(c) in relation to these Regulations is modified so that—
 - (a) section 11(1) and (2) has effect subject to paragraphs (1) to (3); and
 - (b) Schedule 3 does not apply to the interpretation of these Regulations.
- (5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act $2004(\mathbf{d})$.".

⁽a) S.I. 1995/300.

⁽b) Regulation 2 was amended by S.I. 1997/1888, 1998/666 and 2216, 2000/605, 2001/1428, 2002/561 and 2469, 2003/631, 2004/696, 2005/661 and 2011, 2006/600, 2007/2054 and 3280, 2008/654 and 2263, 2009/2446, 2010/234 and 492, 2011/2586, 2012/610, 2013/413 and as modified by S.I. 1996/971.

⁽c) 2013 c.30.

⁽d) 2004 c.33.

Amendment of regulation G9

- **5.**—(1) Regulation G9 (increased widower's pension) is amended as follows.
- (2) In paragraph (5)(a), omit sub-paragraph (a).

Amendment of regulation G13

- **6.**—(1) Regulation G13 (increased surviving civil partner's pension) is amended as follows.
- (2) In paragraph (6)(**b**), omit sub-paragraph (a).

Amendment of regulation G16

- 7.—(1) Regulation G16 (purchase of surviving partner's pension in respect of service before 6th April 1988) is amended as follows.
 - (2) In paragraph (3)(c), for sub-paragraph (a), substitute—
 - "(a) must be made either—
 - (i) during the period beginning on 1st April 2008 and ending on 30th June 2009; or
 - (ii) during the period beginning on 13th March 2014 and ending on 31st March 2015;".

Amendment of regulation G17

- **8.**—(1) Regulation G17 (increased surviving partner's pension)(**d**) is amended as follows.
- (2) In paragraph (1), for "If a member elects on or before 30th June 2009", substitute "If a member makes a valid election pursuant to regulation G16(3)(a)".
- (3) In paragraph (5), for "no later than 30th June 2009", substitute "during either of the periods specified in regulation G16(3)(a)".

PART 3

Amendment of the National Health Service Pension Scheme Regulations 2008

Part 3: General

9. The National Health Service Pension Scheme Regulations 2008(e) are amended in accordance with this Part.

Amendment of regulation 1.B.1

- **10.**—(1) Regulation 1.B.1 (actuarial reports and accounts) is amended as follows.
- (2) After paragraph (3)(**f**), insert—
 - "(3A) The Scheme actuary must prepare an actuarial report of the scheme at the 31st March 2012.
 - (3B) The Scheme actuary must send a copy of the actuarial report of the scheme to the Secretary of State and the Treasury.

⁽a) Paragraph 5 was inserted by S.I. 2008/654.

⁽b) Paragraph 6 was inserted by S.I. 2008/654.

⁽c) Regulation G16 was inserted by S.I. 2008/654.

⁽d) Regulation G17 was inserted by S.I. 2008/654.

⁽e) S.I. 2008/653.

⁽f) Paragraphs (4) to (6) were revoked by regulations 22 and 23 of S.I. 2013/413. Paragraphs (5) and (6) were originally inserted by regulations 8 and 9(1) and (3) of S.I. 2010/1634.

(3C) Where the Secretary of State indicates to the Scheme actuary that the actuarial report referred to in paragraph (3A) is also to be used for the purposes of establishing a scheme under section 1 of the Public Service Pensions Act 2013(a) ("the proposed new scheme"), the Scheme actuary must prepare the report taking account of any Treasury directions given from time to time pursuant to sections 11(2) and 12(3) of that Act (including any specific requirements in those directions relating to a preliminary valuation undertaken for the purposes of setting the employer cost cap for the proposed new scheme)."

Amendment of regulation 2.A.1

- 11.—(1) Regulation 2.A.1 (interpretation: general)(**b**) is amended as follows.
- (2) At the appropriate place in the alphabetical order, insert—

""civil partner" and "civil partnership" are to be construed in accordance with regulation 2.A.1A;";

""marriage" and "married" do not include a reference to marriage of a same sex couple unless otherwise provided;";

""widow" and "widower" do not include a reference to marriage of a same sex couple;"

Insertion of regulation 2.A.1A

12. After regulation 2.A.1 (interpretation: general), insert—

"2.A.1A Civil partnerships and marriage of same sex couples

- (1) In this Part, except as provided in paragraph (5), a reference to—
 - (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
 - (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.
- (2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.
- (3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.
- (4) The application of the Marriage (Same Sex Couples) Act 2013(c) in relation to these Regulations is modified so that—
 - (a) section 11(1) and (2) has effect subject to paragraphs (1) to (3); and
 - (b) Schedule 3 does not apply to the interpretation of this Part.
- (5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act 2004(**d**)."

Amendment of regulation 2.F.10

13.—(1) Regulation 2.F.10 (acceptance of transfer value payments)(e) is amended as follows.

⁽a) 2013 c.25.

⁽b) Regulation 2.A.1 was amended by S.I. 2008/2263, 2009/381 and 2446, 2010/234 and 492, 2012/610 and 2013/413.

⁽c) 2013 c.30.

⁽d) 2004 c.33.

⁽e) Regulation 2.F.10 has been amended but the amendments are not relevant to these Regulations.

(2) In paragraph (5), omit "or the member's spouse's".

Amendment of regulation 3.A.1

- **14.**—(1) Regulation 3.A.1 (interpretation of Part 3: general) is amended as follows.
- (2) At the appropriate place in the alphabetical order, insert—

""civil partner" and "civil partnership" are to be construed in accordance with regulation 3.A.1A;";

""marriage" and "married" do not include a reference to marriage of a same sex couple unless otherwise provided;";

""widow" and "widower" do not include a reference to marriage of a same sex couple;"

Insertion of regulation 3.A.1A

15. After regulation 3.A.1 (interpretation of Part 3: general)(a), insert—

"3.A.1A Civil partnerships and marriage of same sex couples

- (1) In this Part, except as provided in paragraph (5), a reference to—
 - (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
 - (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.
- (2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.
- (3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.
- (4) The application of the Marriage (Same Sex Couples) Act 2013(**b**) in relation to these Regulations is modified so that—
 - (a) section 11(1) and (2) has effect subject to paragraphs (1) to (3); and
 - (b) Schedule 3 does not apply to the interpretation of this Part.
- (5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act 2004(c).".

Amendment of regulation 3.F.10

- **16.**—(1) Regulation 3.F.10 (acceptance of transfer value payments)(**d**) is amended as follows.
- (2) In paragraph (10), omit "or the member's spouse's".

⁽a) Regulation 3.A.1 was amended by S.I. 2008/2263, 2009/381 and 2446, 2010/234 and 492, 2012/610 and 2013/413.

⁽b) 2013 c.30.

⁽c) 2004 c.33.

⁽d) Regulation 3.F.10 was substituted by S.I. 2009/2446.

PART 4

Amendment of the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000

Part 4: General

17. The National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000(**a**) are amended in accordance with this Part.

Amendment of regulation 2

- **18.**—(1) Regulation 2 (interpretation)(**b**) is amended as follows.
- (2) At the appropriate place in the alphabetical order, insert—
 - ""civil partner" and "civil partnership" are to be construed in accordance with regulation 2A;";
 - ""marriage" does not include a reference to marriage of a same sex couple unless otherwise provided;";
 - ""widow" and "widower" do not include a reference to marriage of a same sex couple;"

Insertion of regulation 2A

19. After regulation 2 (interpretation), insert—

"Civil partnerships and marriage of same sex couples

- **2A.**—(1) In these Regulations, except as provided in paragraph (5), a reference to—
 - (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
 - (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.
- (2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.
- (3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.
- (4) The application of the Marriage (Same Sex Couples) Act 2013(c) in relation to these Regulations is modified so that—
 - (a) section 11(1) and (2) has effect subject to paragraphs (1) to (3); and
 - (b) Schedule 3 does not apply to the interpretation of these Regulations.
- (5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act 2004(**d**).".

⁽a) S.I. 2000/619.

⁽b) Regulation 2 was amended by S.I. 2001/1428 and 3649, 2002/610, 2006/600, 2007/3280, 2008/655, 2013/413 and 472.

⁽c) 2013 c.30.

⁽d) 2004 c.33.

Amendment of regulation 15

- **20.**—(1) Regulation 15 (payments by the Secretary of State) is amended as follows.
- (2) In paragraph (3)(b)(ii)(a), after "spouse", insert ", nominated partner or civil partner".

PART 5

Amendment of the National Health Service (Compensation for Premature Retirement)
Regulations 2002

Part 5: General

21. The National Health Service (Compensation for Premature Retirement) Regulations 2002(**b**) are amended in accordance with this Part.

Amendment of regulation 2

- **22.**—(1) Regulation 2 (interpretation)(**c**) is amended as follows.
- (2) At the appropriate place in the alphabetical order, insert—

""civil partner" and "civil partnership" are to be construed in accordance with regulation 2A;";

""widow" and "widower" do not include a reference to marriage of a same sex couple;"

Insertion of regulation 2A

23. After regulation 2 (interpretation), insert—

"Civil partnerships and marriage of same sex couples

- **2A.**—(1) In these Regulations, except as provided in paragraph (5), a reference to—
 - (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
 - (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.
- (2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.
- (3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.
- (4) The application of the Marriage (Same Sex Couples) Act 2013(**d**) in relation to these Regulations is modified so that—
 - (a) section 11(1) and (2) has effect subject to paragraphs (1) to (3); and
 - (b) Schedule 3 does not apply to the interpretation of these Regulations.

⁽a) Paragraph 3(b)(ii) was substituted by S.I. 2008/655.

⁽b) S.I. 2002/1311.

⁽c) Regulation 2 was amended by S.I. 2002/2469, 2003/631, 2004/696 and 2007/3280.

⁽d) 2013 c.30.

(5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act 2004(a).".

PART 6

Amendment of the National Health Service (Injury Benefits) Regulations 1995

Part 6: General

24. The National Health Service (Injury Benefits) Regulations 1995(**b**) are amended in accordance with this Part.

Amendment of regulation 2

- **25.**—(1) Regulation 2 (interpretation)(**c**) is amended as follows.
- (2) At the appropriate place in the alphabetical order, insert—

""civil partner" and "civil partnership" are to be construed in accordance with regulation 2B;";

""marriage" and "married" do not include a reference to marriage of a same sex couple unless otherwise provided;";

""widow" and "widower" do not include a reference to marriage of a same sex couple;"

Insertion of regulation 2B

26. After regulation 2A (meaning of "practitioner"), insert—

"Civil partnerships and marriage of same sex couples

- **2B.**—(1) In these Regulations, except as provided in paragraph (5), a reference to—
 - (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
 - (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.
- (2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.
- (3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.
- (4) The application of the Marriage (Same Sex Couples) Act 2013(**d**) in relation to these Regulations is modified so that—
 - (a) section 11(1) and (2) has effect subject to paragraphs (1) to (3); and
 - (b) Schedule 3 does not apply to the interpretation of these Regulations.

⁽a) 2004 c.33.

⁽b) S.I. 1995/866.

⁽c) Regulation 2 was amended by S.I. 1997/646, 1998/667 and 2217, 2000/606, 2002/2469, 2003/631, 2004/696, 865 and 1016, 2005/661, 2006/600, 2007/3280, 2008/655 and 2263, 2009/381 and 2446, 2010/492, 2011/2586 and 2013/413.

⁽d) 2013 c.30.

(5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act 2004(a).".

Signed by authority of the Secretary of State for Health.

Parliamentary Under-Secretary of State
Department of Health

14th January 2014

We consent

David Evennett
Sam Gyimah
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15th January 2014

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the National Health Service Pension Scheme Regulations 1995 (S.I. 1995/300) ("the 1995 Regulations"), the National Health Service Pension Scheme Regulations 2008 (S.I. 2008/653) ("the 2008 Regulations"), the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000 (S.I. 2000/619) ("the AVC Regulations"), the National Health Service (Compensation for Premature Retirement) Regulations 2002 (S.I. 2002/1311) ("the Compensation Regulations") and the National Health Service (Injury Benefits) Regulations 1995 (S.I. 1995/866) ("the Injury Benefits Regulations") as a result of the commencement of certain provisions of the Marriage (Same Sex Couples) Act 2013 (c.30). They also make some minor unrelated amendments to the 2008 Regulations and the AVC Regulations as well as further amendments to the 2008 Regulations to facilitate the undertaking of a scheme valuation in preparation for the making of a new pension scheme under powers in section 1 of the Public Service Pensions Act 2013 (c.25).

Regulation 1 provides for citation and commencement, including that regulations 9 and 10 (dealing with the scheme valuation) come into effect earlier than the remainder of the Regulations.

Amendment of the 1995 Regulations

Regulation 3 amends regulation A2 to insert new definitions to clarify that "civil partner" and "civil partnership" are to be read in accordance with new regulation A4 (inserted by regulation 4), references to "marriage" and "married" do not include a reference to a marriage of a same sex couple unless otherwise provided and "widow" and "widower" do not include a reference to a marriage of a same sex couple.

Regulation 4 inserts a new regulation A4 which provides that a reference to civil partnership is to be read as including a reference to marriage of a same sex couple. Equally, a reference to a person living with another person as if they were civil partners (as per the Civil Partnership Act 2004 (c.33)) is to be read as including a reference to a person who is living with another person of the same sex as if they were married. Regulation 4 therefore limits the effect of section 11 of the Marriage (Same Sex Couples Act) 2013 and disapplies Schedule 3 of that Act. This amendment gives effect to government policy that same sex spouses are to be treated in the same manner as civil partners under the 1995 Regulations.

Regulations 5 and 6 amend regulations G9 and G13 respectively to remove restrictions on the transfer of previously purchased additional spouse or partner cover for survivor benefits. This cover can now apply to a member's opposite sex widower, civil partner, nominated partner or

(a) 2004 c.33.

same sex spouse (as applicable at the time of the member's death), irrespective of the date on which this cover was purchased.

Regulation 7 amends regulation G16 to introduce a further facility for active members of the 1995 Section to purchase additional spouse or partner cover for survivor benefits. Generic cover can be purchased in respect of an active member's opposite sex widower, civil partner, nominated partner or same sex spouse; the member does not need to be in any such relationship at the date of purchase.

Regulation 8 amends regulation G17 to provide that, should a member who has purchased additional cover under G16 be survived by an opposite sex widower, civil partner, nominated partner or same sex spouse, that survivor may take the benefit of the additional cover purchased under regulation G16. This has the effect of extending cover previously purchased under regulation G16 to pensions for surviving same sex spouses, as well as giving effect to the new purchase facility created by the amendments made to regulation G16 by regulation 7.

Amendment of the 2008 Regulations

Regulation 10 amends regulation 1.B.1 to provide for the Scheme actuary to undertake a valuation of the Scheme as at 31st March 2012, and to take account of any Treasury directions given pursuant to sections 11(2) and 12(3) of the Public Service Pensions Act 2013 where the valuation is to be used for the purposes of setting the employer cost cap for a proposed new scheme to be made under section 1 of that Act. This valuation applies in respect of both the Section of the scheme governed by the 2008 Regulations as well as the Section of the scheme governed by the 1995 Regulations.

Regulations 11 and 14 amend regulations 2.A.1 and 3.A.1 respectively to insert new definitions to clarify that "civil partner" and "civil partnership" are to be read in accordance with new regulations 2.A.1A and 3.A.1A (inserted by regulations 12 and 15 respectively), references to "marriage" and "married" do not include a reference to a marriage of a same sex couple unless otherwise provided and "widow" and "widower" do not include a reference to a marriage of a same sex couple.

Regulations 12 and 15 insert new regulations 2.A.1A and 3.A.1A respectively to provide that a reference to civil partnership is to be read as including a reference to marriage of a same sex couple. Equally, a reference to a person living with another person as if they were civil partners (as per the Civil Partnership Act 2004) is to be read as including a reference to a person who is living with another person of the same sex as if they were married. Regulations 13 and 16 therefore limit the effect of section 11 of the Marriage (Same Sex Couples Act) 2013 and disapply Schedule 3 of that Act. This amendment gives effect to government policy that same sex spouses are to be treated in the same manner as civil partners under the 2008 Regulations.

Regulations 13 and 16 remove from regulations 2.F.10 and 3.F.10 respectively the requirement to test against a spouse's entitlement to a guaranteed minimum pension when considering whether to accept a transfer value payment. This is consistent with the position under the 1995 Regulations.

Amendment of the AVC Regulations

Regulation 18 amends regulation 2 of the AVC Regulations to insert new definitions to clarify that "civil partner" and "civil partnership" are to be read in accordance with new regulation 2A (inserted by regulation 19), references to "marriage" do not include a reference to a marriage of a same sex couple unless otherwise provided and "widow" and "widower" do not include a reference to a marriage of a same sex couple.

Regulation 19 inserts new regulation 2A which provides that a reference to civil partnership is to be read as including a reference to marriage of a same sex couple. Equally, a reference to a person living with another person as if they were civil partners (as per the Civil Partnership Act 2004) is to be read as including a reference to a person who is living with another person of the same sex as if they were married. Regulation 20 therefore limits the effect of section 11 of the Marriage (Same

Sex Couples Act) 2013 and disapplies Schedule 3 of that Act. This amendment gives effect to government policy that same sex spouses are to be treated in the same manner as civil partners under the AVC Regulations.

Regulation 20 amends regulation 15 to clarify the persons to whom lump sums may be payable by the Secretary of State in respect of a deceased contributor.

Amendment of the Compensation Regulations

Regulation 22 amends regulation 2 of the Compensation Regulations to insert new definitions to clarify that "civil partner" and "civil partnership" are to be read in accordance with new regulation 2A (inserted by regulation 23) and that references to "widow" and "widower" do not include a reference to a marriage of a same sex couple.

Regulation 23 inserts new regulation 2A which provides that a reference to civil partnership is to be read as including a reference to marriage of a same sex couple. Equally, a reference to a person living with another person as if they were civil partners (as per the Civil Partnership Act 2004) is to be read as including a reference to a person who is living with another person of the same sex as if they were married. Regulation 24 therefore limits the effect of section 11 of the Marriage (Same Sex Couples Act) 2013 and disapplies Schedule 3 of that Act. This amendment gives effect to government policy that same sex spouses are to be treated in the same manner as civil partners under the Compensation Regulations.

Amendment of the Injury Benefits Regulations

Regulation 25 amends regulation 2 of the Injury Benefits Regulations to insert new definitions to clarify that "civil partner" and "civil partnership" are to be read in accordance with new regulation 2B (inserted by regulation 26), references to "marriage" and "married" do not include a reference to a marriage of a same sex couple unless otherwise provided and "widow" and "widower" do not include a reference to a marriage of a same sex couple.

Regulation 26 inserts new regulation 2B which provides that a reference to civil partnership is to be read as including a reference to marriage of a same sex couple. Equally, a reference to a person living with another person as if they were civil partners (as per the Civil Partnership Act 2004) is to be read as including a reference to a person who is living with another person of the same sex as if they were married. Regulation 27 therefore limits the effect of section 11 of the Marriage (Same Sex Couples Act) 2013 and disapplies Schedule 3 of that Act. This amendment gives effect to government policy that same sex spouses are to be treated in the same manner as civil partners under the Injury Benefits Regulations.

No impact assessment has been prepared for this instrument as it will not impose or reduce costs on business or the third sector nor will it result in costs to the public sector in excess of £5million.

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