

SCHEDULE 3

Consequential and related amendments

PART 1

Primary legislation

Tax Credits Act 2002

23.—(1) Part 1 of the Tax Credits Act 2002⁽¹⁾ (as it continues to have effect by virtue of article 3 of the Welfare Reform Act 2012 (Commencement No 32 and Savings and Transitional Provisions) Order 2019⁽²⁾) is amended as follows.

(2) In section 3(5A), for paragraphs (a) to (d) substitute—

“(a) two people who are married to, or civil partners of, each other and are neither—

(i) separated under a court order, nor

(ii) separated in circumstances in which the separation is likely to be permanent, or

(b) two people who are not married to, or civil partners of, each other but are living together as if they were a married couple or civil partners.”

(3) In section 48, omit subsection (2).

(1) Section 3(5A) was substituted by the Civil Partnership Act 2004, Schedule 24, paragraph 144. Part 1 of the Tax Credits Act 2002 was repealed (subject to savings in [S.I. 2019/167](#)) by the Welfare Reform Act 2012, Schedule 14, paragraph 1.

(2) [S.I. 2019/167](#).