

SCHEDULE 3

Consequential and related amendments

PART 1

Primary legislation

Income Tax (Earnings and Pensions) Act 2003

- 25.**—(1) The Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ is amended as follows.
- (2) In section 61, for subsections (4) and (5)⁽²⁾ substitute—
- “(4) For the purposes of this Chapter, two people living together as if they were a married couple or civil partners are treated as if they were married to, or civil partners of, each other.”.
- (3) In section 61I⁽³⁾, for subsection (7) substitute—
- “(7) For the purposes of subsection (2), two people living together as if they were a married couple or civil partners are treated as if they were married to, or civil partners of, each other.”.
- (4) In section 554Z1⁽⁴⁾, for subsection (2) substitute—
- “(2) In applying section 993 of ITA 2007 for the purposes of subsection (1), two people living together as if they were a married couple or civil partners are treated as if they were spouses or civil partners of each other.”.
- (5) In section 681G⁽⁵⁾—
- (a) in subsection (1), for “any of conditions A to D” substitute “either condition A or condition B”;
- (b) in subsection (2), for “a man and a woman who are married to” substitute “married to, or civil partners of,”;
- (c) in subsection (3), for the words from “a man and a woman” to the end substitute “not married to, or civil partners of, each other but are living together as if they were a married couple or civil partners”;
- (d) omit subsections (4) and (5).

(1) 2003 c. 1.

(2) Section 61(5) was added by S.I. 2005/3229.

(3) Section 61I was added by the Finance Act 2017 (c. 10), Schedule 3, paragraph 4.

(4) Section 554Z1 was added by the Finance Act 2011 (c. 11), Schedule 2, paragraph 1.

(5) Section 681G was added by the Finance Act 2012 (c. 14), Schedule 1, paragraph 1.