



[Click here for
Explanatory Memorandum](#)

**AN BILLE AIRGEADAIS (Uimh. 3), 2011
FINANCE (No. 3) BILL 2011**

*Mar a tionscnaíodh
As initiated*

ARRANGEMENT OF SECTIONS

Section

1. Amendments of Taxes Consolidation Act 1997.
2. Amendments of Stamp Duties Consolidation Act 1999.
3. Amendments of Capital Acquisitions Tax Consolidation Act 2003.
4. Amendment of Value-Added Tax Consolidation Act 2010.
5. Short title, collective citation, construction and commencement.

SCHEDULE 1

AMENDMENTS OF TAXES CONSOLIDATION ACT 1997

SCHEDULE 2

AMENDMENTS OF STAMP DUTIES CONSOLIDATION ACT 1999

SCHEDULE 3

AMENDMENTS OF CAPITAL ACQUISITIONS TAX CONSOLIDATION ACT
2003

SCHEDULE 4

AMENDMENT OF VALUE-ADDED TAX CONSOLIDATION ACT 2010

ACTS REFERRED TO

Capital Acquisitions Tax Consolidation Act 2003	2003, No. 1
Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010	2010, No. 24
Family Law Act 1995	1995, No. 26
Family Law (Divorce) Act 1996	1996, No. 33
Stamp Duties Consolidation Act 1999	1999, No. 31
Succession Act 1965	1965, No. 27
Taxes Consolidation Act 1997	1997, No. 39
Value-Added Tax Consolidation Act 2010	2010, No. 31



AN BILLE AIRGEADAIS (Uimh. 3), 2011
FINANCE (No. 3) BILL 2011

BILL

entitled

5 AN ACT TO AMEND AND EXTEND THE TAXES CONSOLI-
DATION ACT 1997, THE STAMP DUTIES CONSOLI-
DATION ACT 1999, THE CAPITAL ACQUISITIONS TAX
10 TAX CONSOLIDATION ACT 2003 AND THE VALUE-ADDED
TAX CONSOLIDATION ACT 2010 IN RELATION TO THE
TAXATION OF CIVIL PARTNERS AND COHABITANTS
AS A CONSEQUENCE OF THE CIVIL PARTNERSHIP
AND CERTAIN RIGHTS AND OBLIGATIONS OF
COHABITANTS ACT 2010 AND TO PROVIDE FOR CON-
NECTED MATTERS.

15 BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) The Taxes Consolidation Act 1997 is amended by inserting the following Parts after Part 44:

Amendments of
Taxes
Consolidation Act
1997.

“PART 44A

TAX TREATMENT OF CIVIL PARTNERSHIPS

CHAPTER 1

Income Tax

Interpretation
(Chapter 1).

1031A.—(1) In this Chapter—

‘inspector’, in relation to a notice, means any
inspector who might reasonably be considered by
the individual giving notice to be likely to be con-
cerned with the subject matter of the notice or
who declares himself or herself ready to accept
the notice;

‘nominated civil partner’, in relation to a civil part-
nership, means the civil partner who is nominated
for the purposes of this Chapter in accordance
with section 1031D;

'other civil partner', in relation to a civil partnership, means the civil partner who is not the nominated civil partner.

(2) A civil partner shall be treated for income tax purposes as living with his or her civil partner unless they are in fact living separately and apart in circumstances where reconciliation is unlikely. 5

(3) (a) In this Chapter, references to the income of the other civil partner include references to any sum which apart from this Chapter would be included in computing that civil partner's total income, and this Chapter shall apply in relation to any such sum notwithstanding that an enactment (including, except in so far as the contrary is expressly provided, an enactment passed after 1 January 2011) requires that that sum should not be treated as income of any individual other than that civil partner. 10 15 20

(b) In the Income Tax Acts, a reference to an individual who has duly elected to be assessed to tax in accordance with a particular section includes a reference to an individual who is deemed to have elected to be assessed to tax in accordance with that section, and any reference to an individual who is assessed to tax in accordance with section 1031C for a year of assessment includes a reference to a case where the individual and his or her civil partner are assessed to tax for that year in accordance with section 1031H. 25 30 35

(4) Any notice required to be served under any section in this Chapter may be served by post.

Assessment as single persons.

1031B.—(1) Subject to subsection (2), in any case in which civil partners are treated as living together, income tax shall be assessed, charged and recovered, except as is otherwise provided by the Income Tax Acts, on the income of each civil partner as if they were not in a civil partnership. 40

(2) Where an election under section 1031D has effect in relation to 2 individuals who are civil partners of each other for a year of assessment, this section shall not apply in relation to those civil partners for that year of assessment. 45

Assessment of nominated civil partner in respect of income of both civil partners.

1031C.—(1) Where an election under section 1031D to be assessed to tax in accordance with this section has effect for a year of assessment— 50

(a) the nominated civil partner shall be assessed and charged to income tax, not only in respect of his or her total income (if any) for that year but also 55

in respect of the other civil partner's total income (if any) for any part of that year of assessment during which they are living together, and for those purposes and for the purposes of the Income Tax Acts, that last-mentioned income shall be deemed to be the income of the nominated civil partner,

(b) the question of whether there is any income of the other civil partner chargeable to tax for any year of assessment and, if so, what is to be taken to be the amount of that income for tax purposes shall not be affected by this section, and

(c) any tax to be assessed in respect of any income which under this section is deemed to be income of the nominated civil partner shall, instead of being assessed on the other civil partner, or on his or her trustees, guardian or committee, or on his or her executors or administrators, be assessable on the nominated civil partner or, in the appropriate cases, on his or her executors or administrators.

(2) Any relief from income tax authorised by any provision of the Income Tax Acts to be granted to the nominated civil partner by reference to the income or profits or gains or losses of the other civil partner or by reference to any payment made by the other civil partner shall be granted to the nominated civil partner for a year of assessment only if the nominated civil partner is assessed to tax for that year in accordance with this section.

Election for assessment under section 1031C.

1031D.—(1) (a) An individual and his or her civil partner who are living together may, at any time during a year of assessment, by notice in writing given to the inspector, jointly—

(i) elect to be assessed to income tax for that year of assessment in accordance with section 1031C, and

(ii) nominate which of them is to be the nominated civil partner for the purposes of this Chapter.

(b) If the notice under paragraph (a) does not nominate one of the civil partners to be the nominated civil partner, the Revenue Commissioners shall deem one of the civil partners to be the nominated civil partner.

(c) Where an election is made under paragraph (a), the income of the nominated civil partner and the income of the other civil partner shall be assessed to tax for that year in accordance with section 1031C. 5

(2) Where an election is made under subsection (1) for a year of assessment, the election shall have effect for that year and for each subsequent year of assessment. 10

(3) Notwithstanding subsections (1) and (2), either civil partner may, for a year of assessment, by notice in writing given to the inspector before the end of the year, withdraw the election for that year and, on the giving of that notice, the election shall not have effect for that year or for any subsequent year of assessment. 15

(4) (a) Where an individual and his or her civil partner are living together and an election under subsection (1) has not been made by them for a year of assessment (or for any prior year of assessment), the civil partners shall be deemed to have duly elected to be assessed to tax in accordance with section 1031C for that year and the Revenue Commissioners shall deem one of the civil partners to be the nominated civil partner, unless before the end of that year either of them gives notice in writing to the inspector that he or she wishes to be assessed to tax for that year as a single person in accordance with section 1031B. 20 25 30

(b) Where a civil partner has duly given notice under paragraph (a), that paragraph shall not apply in relation to the civil partners concerned for the year of assessment for which the notice was given or for any subsequent year of assessment until the year of assessment in which the notice is withdrawn, by the civil partner who gave it, by further notice in writing to the inspector. 35 40

Special provisions relating to year of registration of civil partnership.

1031E.—(1) In this section— 45

‘income tax month’ means a calendar month;

‘year of registration’, in relation to 2 individuals who are civil partners of each other, means—

(a) in the case of civil partners whose civil partnership was registered in the State, the year of assessment in which their civil partnership was registered, and 50

(b) in the case of civil partners whose legal relationship, entered into in another

jurisdiction, is recognised pursuant to an order made under section 5 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, the year of assessment in which falls the day on which, by virtue of subsection (2) of that section, the civil partners are to be treated as civil partners under the law of the State,

and ‘registered’ in relation to a civil partnership shall be construed accordingly.

(2) Section 1031D shall not apply in relation to civil partners for the year of registration.

(3) Where, on making a claim in that behalf, 2 individuals who are civil partners of each other prove that the amount equal to the aggregate of the income tax paid and payable by each of them on his or her total income for the year of registration is in excess of the income tax which would have been payable by one of the civil partners on his or her total income and the total income of his or her civil partner for the year of registration if—

(a) the civil partner had been charged to income tax as the nominated civil partner for the year of registration in accordance with section 1031C, and

(b) the civil partners had been civil partners of each other throughout the year of registration,

they shall be entitled, subject to subsection (4), to repayment of income tax of an amount determined by the formula—

$$\frac{A \times B}{12}$$

where—

A is the amount of the excess, and

B is the number of income tax months in the period between the date on which the civil partnership was registered and the end of the year of registration, part of an income tax month being treated for this purpose as an income tax month in a case where the period consists of part of an income tax month or of one or more income tax months and part of an income tax month.

(4) Any repayment of income tax under subsection (3) shall be allocated to the civil partners concerned in proportion to the amounts of income tax

paid and payable by them, having regard to subsection (2), on their respective total incomes for the year of registration.

(5) Any claim for a repayment of income tax under subsection (3) shall be made in writing to the inspector after the end of the year of registration and shall be made by both civil partners concerned jointly. 5

(6) (a) Subsections (1) and (2) of section 459 and section 460 shall apply to a repayment of income tax under this section as they apply to any allowance, deduction, relief or reduction under the provisions specified in the Table to section 458. 10 15

(b) Subsections (3) and (4) of section 459 and paragraph 8 of Schedule 28 shall, with any necessary modifications, apply in relation to a repayment of tax under this section. 20

Repayment of tax in case of certain civil partners.

1031F.—(1) This section shall apply for a year of assessment in the case of civil partners who are assessed to income tax for the year of assessment in accordance with section 1031C and to whom section 1031H does not apply for that year. 25

(2) Where for a year of assessment this section applies in the case of civil partners, any repayment of income tax to be made in respect of the aggregate of the net tax deducted or paid under any provision of the Tax Acts in respect of the total income (if any) of the nominated civil partner and of the total income (if any) of the other civil partner shall be allocated to the civil partners concerned in proportion to the net amounts of tax so deducted or paid in respect of their respective total incomes; but this subsection shall not apply where a repayment, which but for this subsection would not be made to the other civil partner, is less than €25. 30 35

(3) Notwithstanding subsection (2), where the inspector, having regard to all the circumstances of a case, is satisfied that a repayment or a greater part of a repayment of income tax arises by reason of some allowance or relief which, if sections 1031H and 1031I had applied for the year of assessment, would have been allowed to one civil partner only, the inspector may make the repayment to the nominated civil partner and the other civil partner in such proportions as the inspector considers just and reasonable. 40 45 50

Special provisions relating to tax on individual's civil partner's income.

1031G.—(1) Where—

(a) an assessment to income tax (in this section referred to as the 'original assessment') has been made for any year of assessment on an individual, or 55

on an individual's trustee, guardian or committee (in this section referred to as the 'representative'), or on an individual's executors or administrators,

5 (b) the Revenue Commissioners are of the opinion that, if an application for separate assessment under section 1031H had been in force with respect to that year of assessment, an assessment in respect of or of part of the same income would have been made on, or on the representative of, or on the executors or administrators of, an individual who is the civil partner of the individual referred to in paragraph (a) or who was the civil partner of the individual referred to in paragraph (a) (in this subsection and in subsection (2) referred to as the 'other civil partner') in that year of assessment, and

10
15
20
25 (c) the whole or part of the amount payable under the original assessment has remained unpaid at the expiration of 28 days from the time when it became due,

30 the Revenue Commissioners may give to the other civil partner, or, if the other civil partner is dead, to the other civil partner's executors or administrators, or, if an assessment referred to in paragraph (b) could in the circumstances referred to in that paragraph have been made on the other civil partner's representative, to the other civil partner, or to the other civil partner's executors or administrators, a notice stating—

35 (i) particulars of the original assessment and of the amount remaining unpaid under that assessment, and

40 (ii) to the best of their judgement, particulars of the assessment (in this subsection referred to as the 'last-mentioned assessment') which would have been so made,

and requiring the other civil partner to whom the notice is given to pay the lesser of—

45 (I) the amount which would have been payable under the last-mentioned assessment if it conformed with those particulars, and

50 (II) the amount remaining unpaid under the original assessment.

(2) The same consequences as respects—

- (a) the imposition of a liability to pay, and the recovery of, the tax with or without interest,
- (b) priority for the tax in bankruptcy or in the administration of the estate of a deceased individual, 5
- (c) appeals to the Appeal Commissioners, the rehearing of such appeals and the stating of cases for the opinion of the High Court, and 10
- (d) the ultimate incidence of the liability imposed,

shall follow on the giving of a notice under subsection (1) to the other civil partner or to the other civil partner's representative, or to the other civil partner's executors or administrators, as would have followed on the making on the other civil partner, or on the other civil partner's representative, or on the other civil partner's executors or administrators, as the case may be, of an assessment referred to in subsection (1)(b), being an assessment which— 15 20

- (i) was made on the day of the giving of the notice, 25
- (ii) charged the same amount of tax as is required to be paid by the notice,
- (iii) fell to be made and was made by the authority who made the original assessment, and 30
- (iv) was made by that authority to the best of that authority's judgment,

and the provisions of the Income Tax Acts relating to the matters specified in paragraphs (a) to (d) shall, with the necessary modifications, apply accordingly. 35

(3) Where a notice is given under subsection (1), tax up to the amount required to be paid by the notice shall cease to be recoverable under the original assessment and, where the tax charged by the original assessment carried interest under section 1080, such adjustment shall be made of the amount payable under that section in relation to that assessment and such repayment shall be made of any amounts previously paid under that section in relation to that assessment as are necessary to secure that the total sum, if any, paid or payable under that section in relation to that assessment is the same as it would have been if the amount which ceases to be recoverable had never been charged. 40 45 50

(4) Where the amount payable under a notice under subsection (1) is reduced as the result of an appeal or of a case stated for the opinion of the High Court—

5 (a) the Revenue Commissioners shall, if having regard to that result they are satisfied that the original assessment was excessive, cause such relief to be given by means of repayment or otherwise as appears to them to be just, but

10 (b) subject to any relief given, a sum equal to the reduction in the amount payable under the notice concerned shall again become recoverable under the original assessment.

15 (5) The Revenue Commissioners and the inspector or other proper officer shall have the like powers of obtaining information with a view to the giving of, and otherwise in connection with, a notice under subsection (1) as they would have had with a view to the making of, and otherwise in connection with, an assessment referred to in subsection (1)(b) if the necessary conditions had been fulfilled for the making of such an assessment.

20 (6) Where a civil partner dies (in this subsection and subsections (7) and (8) referred to as the ‘deceased civil partner’) and, at any time before the death, the deceased civil partner and his or her civil partner were living together, then the surviving civil partner or his or her executors or administrators (if he or she is also deceased) may, not later than 2 months from the date of the grant of probate or letters of administration in respect of the deceased civil partner’s estate or, with the consent of the deceased civil partner’s executors or administrators, at any later date, give to the deceased civil partner’s executors or administrators and to the inspector a notice in writing declaring that, to the extent permitted by this section, the surviving civil partner, or his or her executors or administrators, as the case may be, disclaim responsibility for unpaid income tax in respect of all income of the deceased civil partner for any year of assessment or part of a year of assessment, being a year of assessment or a part of a year of assessment for which any income of the deceased civil partner was deemed to be the income of the surviving civil partner and in respect of which the surviving civil partner was assessed to tax under section 1031C.

25 (7) A notice given to the inspector pursuant to subsection (6) shall be deemed not to be a valid notice unless it specifies the names and addresses of the deceased civil partner’s executors or administrators.

(8) Where a notice under subsection (6) has been given to a deceased civil partner's executors or administrators and to the inspector—

(a) it shall be the duty of the Revenue Commissioners and the Appeal Commissioners to exercise such powers as they may then or thereafter be entitled to exercise under subsections (1) to (5) in connection with any assessment made on or before the date when the giving of that notice is completed, being an assessment in respect of any of the income to which that notice relates, and

(b) the assessments (if any) to tax which may be made after that date shall, in all respects and in particular as respects the civil partners assessable and the tax payable, be the assessments which would have been made if—

(i) an application for separate assessment under section 1031H had been in force in respect of the year of assessment in question, and

(ii) all assessments previously made had been made accordingly.

(9) The Revenue Commissioners may nominate in writing any of their officers to perform any acts and discharge any functions authorised by this section to be performed or discharged by the Revenue Commissioners.

Application for separate assessments.

1031H.—(1) In this section and in section 1031I, 'personal reliefs' means relief under any of the provisions specified in the Table to section 458, apart from relief under sections 461A, 462 and 463.

(2) Where an election by civil partners to be assessed to income tax in accordance with section 1031C has effect for a year of assessment and, for that year of assessment, an application is made for the purpose under this section in such manner and form as may be prescribed by the Revenue Commissioners, by either civil partner, income tax for that year shall be assessed, charged and recovered on the income of each civil partner as if they were not civil partners of each other and the provisions of the Income Tax Acts with respect to the assessment, charge and recovery of tax shall, except where otherwise provided by those Acts, apply as if they were not civil partners of each other except that—

(a) the total deductions from total income and reliefs allowed to the civil partners by means of personal reliefs shall be

the same as if the application had not had effect for that year,

5 (b) the total tax payable by the civil partners for that year shall be the same as the total tax which would have been payable by them if the application had not had effect for that year, and

(c) section 1031I shall apply.

10 (3) An application under this section for a year of assessment may be made—

(a) before 1 April in the following year—

15 (i) in the case of individuals whose civil partnership was registered in the State during the course of that year of assessment, and

20 (ii) in the case of civil partners whose legal relationship, entered into in another jurisdiction, is recognised pursuant to an order made under section 5 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, if the date on which the civil partners are to be treated as civil partners under the law of the State, by virtue of subsection (2) of that section, falls during the course of that year,

and

30 (b) in any other case, within 6 months before 1 April in that year.

35 (4) Where an application is made under subsection (2), that subsection shall apply not only for the year of assessment for which the application was made, but also for each subsequent year of assessment; but, in relation to a subsequent year of assessment, the civil partner who made the application may, by notice in writing given to the inspector before 1 April in that year, withdraw that election and, on the giving of that notice, subsection (2) shall not apply for the year of assessment in relation to which the notice was given or any subsequent year of assessment.

45 (5) A return of the total incomes of both civil partners may be made for the purposes of this section by either civil partner concerned but, if the Revenue Commissioners are not satisfied with any such return, they may require a return to be made by the civil partner who did not make the return.

(6) The Revenue Commissioners may by notice require returns for the purposes of this section to be made at any time.

Method of apportioning reliefs and charging tax in cases of separate assessments.

1031I.—(1) This section shall apply where pursuant to an application under section 1031H, civil partners are assessed to tax for a year of assessment in accordance with that section. 5

(2) (a) Subject to subsection (3), the benefit flowing from the personal reliefs for a year of assessment may be given either by means of reduction of the amount of the tax to be paid or by repayment of any excess of tax which has been paid, or by both of those means, as the case requires, and shall be allocated to the civil partners— 10 15

(i) in so far as it flows from relief under sections 244 and 372AR, in the proportions in which they incurred the expenditure giving rise to the relief, 20

(ii) in so far as it flows from relief under sections 461, 464, 465 (other than subsection (3)) and 468, in the proportions of one-half and one-half, 25

(iii) in so far as it flows from relief in respect of a child under section 465(3) and relief in respect of a dependent relative under section 466, to the civil partner who maintains the child or dependent relative, 30

(iv) in so far as it flows from relief under section 467, in the proportions in which each civil partner bears the cost of employing the individual in respect of whom the relief is given, 35

(v) in so far as it flows from relief under section 469, in the proportions in which each civil partner incurred the expenditure giving rise to the relief, 40

(vi) in so far as it flows from relief under sections 470, 470B and 473, to either civil partner according as he or she made the payment giving rise to the relief, 45

(vii) in so far as it flows from relief under section 471, in the proportions in which each civil partner incurred the expenditure giving rise to the relief, 50

5 (viii) in so far as it flows from relief under sections 472, 472A and 472B, to either civil partner according as the emoluments from which relief under those sections is granted are emoluments of that civil partner,

10 (ix) in so far as it flows from relief under sections 473A, 476 and 477, in the proportions in which each civil partner incurred the expenditure giving rise to the relief,

15 (x) in so far as it flows from relief under section 481, in the proportions in which each civil partner made the relevant investment giving rise to the relief,

20 (xi) in so far as it flows from relief under section 848A(7), to each civil partner according as he or she made the relevant donation giving rise to the relief,

25 (xii) in so far as it flows from relief under Part 16, in the proportions in which each civil partner subscribed for the eligible shares giving rise to the relief, and

30 (xiii) in so far as it flows from relief under paragraphs 12 and 20 of Schedule 32, in the proportions in which each civil partner incurred the expenditure giving rise to the relief.

35 (b) Any reduction of income tax to be made under section 188(5) for a year of assessment shall be allocated to each civil partner in proportion to the amounts of income tax which but for section 188(5) would have been payable by both civil partners for that year.

40 (c) Subject to subsection (4), Part 1 of the Table to section 15 shall apply to each of the civil partners concerned.

45 (3) Where the amount of relief allocated to a civil partner under subsection (2)(a) exceeds the income tax chargeable on his or her income for the year of assessment, the balance shall be applied to reduce the income tax chargeable on the income of his or her civil partner for that year, and where
50 the amount of relief allocated to that civil partner under that paragraph exceeds the income tax chargeable on his or her income for the year of assessment, the balance shall be applied to reduce

the income tax chargeable on the income of the first-mentioned civil partner for that year.

(4) Where the part of the taxable income of a civil partner chargeable to tax in accordance with subsection (2)(c) at the standard rate is less than that of his or her civil partner and is less than the part of taxable income specified in column (1) of Part 1 of the Table to section 15 (in this subsection referred to as the ‘appropriate part’) in respect of which the first-mentioned civil partner is so chargeable to tax at that rate, the part of taxable income of the civil partner other than the first-mentioned civil partner which by virtue of subsection (2)(c) is to be charged to tax at the standard rate shall be increased, to an amount not exceeding the part of taxable income specified in column (1) of Part 3 of the Table to section 15 in respect of which an individual to whom that Part applies is so chargeable at that rate, by the amount by which the taxable income of the first-mentioned civil partner chargeable to tax at the standard rate is less than the appropriate part.

Maintenance of civil partners living apart.

1031J.—(1) In this section—

‘maintenance arrangement’ means an order of a court under Part 5 or 12 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 giving rise to a legally enforceable obligation;

‘payment’ means a payment or part of a payment, as the case may be.

(2) (a) This section shall apply to payments made directly or indirectly by a civil partner under or pursuant to a maintenance arrangement.

(b) For the purposes of this section and of section 1031K, a payment, whether conditional or not, which is made directly or indirectly by a civil partner or former civil partner under or pursuant to a maintenance arrangement shall be deemed to be made for the benefit of his or her civil partner or former civil partner.

(3) Notwithstanding anything in the Income Tax Acts but subject to section 1031K, as respects any payment to which this section applies made directly or indirectly by one civil partner or former civil partner under or pursuant to a maintenance arrangement for the benefit of his or her civil partner or former civil partner—

(a) the individual making the payment—

(i) shall not be entitled on making the payment to deduct and retain out

of the payment any sum representing any amount of income tax on the payment, and

5 (ii) shall, if he or she makes a claim in that behalf in the manner prescribed by the Income Tax Acts, be entitled, for the purposes of those Acts, to deduct the payment in computing his or her total income for the year of assessment for which the payment is made,

and

15 (b) the payment shall be deemed for the purposes of the Income Tax Acts to be profits or gains arising to the individual receiving the payment, and income tax shall be charged on that individual under Case IV of Schedule D in respect of those profits or gains.

20 (4) (a) Subsections (1) and (2) of section 459 and section 460 shall apply to a deduction under subsection (3)(a)(ii) as they apply to any allowance, deduction, relief or reduction under the provisions specified in the Table to section 458.

25 (b) Subsections (3) and (4) of section 459 and paragraph 8 of Schedule 28 shall, with any necessary modifications, apply in relation to a deduction under subsection (3)(a)(ii).

35 Dissolution or annulment of civil partnerships: adaptation of provisions relating to civil partners.

1031K.—(1) Where a payment to which section 1031J applies is made in a year of assessment by a civil partner (whose civil partnership has not been dissolved or annulled) and both civil partners concerned are resident in the State for that year, section 1031D shall apply in relation to those civil partners for that year of assessment as if—

40 (a) the words ‘who are living together’ in subsection (1)(a) of that section were deleted, and

(b) subsection (4) of that section were deleted.

45 (2) Where by virtue of subsection (1) both civil partners elect as provided for in section 1031D(1), then, for any year of assessment for which the election has effect—

50 (a) subject to subsection (1) and paragraphs (b) and (c), the Income Tax Acts shall apply in the case of the civil partners as they apply in the case of civil partners who have elected under section

1031D(1) and whose election has effect for that year of assessment,

(b) the total income or incomes of the civil partners shall be computed for the purposes of the Income Tax Acts as if any payments to which section 1031J applies made in that year of assessment by one civil partner for the benefit of his or her civil partner had not been made, and

(c) income tax shall be assessed, charged and recovered on the total income or incomes of the civil partners as if an application under section 1031H had been made by one of the civil partners and that application had effect for that year of assessment.

(3) Notwithstanding subsection (1), where a payment to which section 1031J applies is made in a year of assessment by a civil partner whose civil partnership has been dissolved, for the benefit of the other civil partner, and—

(a) the dissolution was a dissolution under section 110 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or deemed to be such a dissolution under section 5(4) of that Act,

(b) both civil partners are resident in the State for tax purposes for that year of assessment, and

(c) neither civil partner has entered into another civil partnership or a marriage,

then, subsections (1) and (2) shall, with any necessary modifications, apply in relation to the civil partners for that year of assessment as if their civil partnership had not been dissolved.

CHAPTER 2

Capital Gains Tax

Interpretation (Chapter 2). 1031L.—(1) In this Chapter—

‘inspector’, in relation to a notice, means any inspector who might reasonably be considered by the individual giving notice to be likely to be concerned with the subject matter of the notice or who declares himself or herself ready to accept the notice;

‘nominated civil partner’, in relation to a civil partnership, means the civil partner who is nominated for the purposes of this Chapter in accordance with section 1031M;

‘other civil partner’, in relation to a civil partnership, means the civil partner who is not the nominated civil partner.

5 (2) In the Capital Gains Tax Acts, a reference to an individual who has been duly nominated to be the nominated civil partner in accordance with section 1031M includes a reference to an individual who is deemed to be the nominated civil partner in accordance with that section.

10 (3) Any notice required to be served under any section in this Chapter may be served by post.

Civil partners. 1031M.—(1) (a) An individual and his or her civil partner who are living together, may, for a year of assessment, by notice in writing given to the inspector on or before 1 April in the year following that year of assessment, jointly nominate which of them is to be the nominated civil partner for the purposes of this Chapter.

15
20
25 (b) If the notice under paragraph (a) is not given on or before the date mentioned in that paragraph, the Revenue Commissioners shall deem one of the civil partners to be the nominated civil partner.

30 (2) Subject to this section, the amount of capital gains tax on chargeable gains accruing to civil partners in a year of assessment or part of a year of assessment during which they are living together shall be assessed and charged on the civil partner who is the nominated civil partner and not otherwise; but this subsection shall not affect the amount of capital gains tax chargeable on the nominated civil partner apart from this subsection or result in the additional amount of capital gains tax charged on the nominated civil partner by virtue of this subsection being different from the amount which would otherwise have remained chargeable on the other civil partner.

35
40
45 (3) (a) Subject to paragraph (b), subsection (2) shall not apply in relation to a civil partner in any year of assessment where, on or before 1 April in the year following that year of assessment, an application is made by either civil partner that subsection (2) shall not apply, and such an application duly made shall have effect not only as respects the year of assessment for which it is made but also for any subsequent year of assessment.

50
55 (b) Where the applicant gives, for any subsequent year of assessment, a notice withdrawing an application under paragraph (a), that application shall

not have effect with respect to the year for which the notice is given or any subsequent year; but such notice of withdrawal shall not be valid unless it is given before 1 April in the year following the year of assessment for which the notice is given. 5

(4) In the case of a civil partner who during a year of assessment or part of a year of assessment is a civil partner living with his or her civil partner, any allowable loss which under section 31 would be deductible from the chargeable gains accruing in that year of assessment to one civil partner but for an insufficiency of chargeable gains shall for the purposes of that section be deductible from chargeable gains accruing in that year of assessment to the other civil partner; but this subsection shall not apply in relation to losses accruing in a year of assessment to either civil partner where an application that this subsection shall not apply is made by either of them before 1 April in the year following that year of assessment. 10 15 20

(5) Where, in any year of assessment in which or in part of which a civil partner is living with his or her civil partner, either civil partner disposes of an asset to his or her civil partner, both civil partners shall be treated as if the asset was acquired from the civil partner making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the civil partner making the disposal; but this subsection shall not apply if until the disposal the asset formed part of trading stock of a trade carried on by the civil partner making the disposal, or if the asset is acquired as trading stock for the purposes of a trade carried on by the civil partner acquiring the asset. 25 30 35

(6) Subsection (5) shall apply notwithstanding section 596 or any other provision of the Capital Gains Tax Acts fixing the amount of the consideration deemed to be given on a disposal or acquisition. 40

(7) Subsection (5) shall not apply where the civil partner who acquired the asset could not be taxed in the State for the year of assessment in which the acquisition took place, in respect of a gain on a subsequent disposal in that year by that civil partner of the asset, if that civil partner had made such a disposal and a gain accrued on the disposal. 45 50

(8) Where subsection (5) is applied in relation to a disposal of an asset by a civil partner to his or her civil partner, then, in relation to a subsequent disposal of the asset (not within that subsection), the civil partner making the disposal shall be treated for the purposes of the Capital Gains Tax Acts as if the acquisition or provision of the asset 55

by his or her civil partner had been his or her own acquisition or provision of the asset.

(9) An application or notice of withdrawal under this section shall be in such form and made in such manner as may be prescribed by the Revenue Commissioners.

Application of section 1031G for purposes of capital gains tax.

1031N.—Section 1031G shall apply with any necessary modifications in relation to capital gains tax as it applies in relation to income tax.

Transfers of assets where civil partnership dissolved.

1031O.—(1) Notwithstanding any other provision of the Capital Gains Tax Acts, where by virtue or in consequence of an order made under Part 12 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, on or following the granting of a decree of dissolution or a dissolution deemed under section 5(4) of that Act to be a dissolution under section 110 of that Act, either of the civil partners concerned disposes of an asset to his or her civil partner, then, subject to subsection (3), both civil partners shall be treated for the purpose of the Capital Gains Tax Acts as if the asset was acquired from the civil partner making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the civil partner making the disposal.

(2) Subsection (1) shall not apply where the civil partner who acquired the asset could not be taxed in the State for the year of assessment in which the acquisition took place, in respect of a gain on a subsequent disposal in that year by that civil partner of the asset, if that civil partner had made such a disposal and a gain accrued on the disposal.

(3) Subsection (1) shall not apply if until the disposal the asset formed part of the trading stock of a trade carried on by the civil partner making the disposal or if the asset is acquired as trading stock for the purposes of a trade carried on by the civil partner acquiring the asset.

(4) Where subsection (1) applies in relation to a disposal of an asset by a civil partner to his or her civil partner, then, in relation to a subsequent disposal of the asset (not being a disposal to which subsection (1) applies), the civil partner making the disposal shall be treated for the purposes of the Capital Gains Tax Acts as if the acquisition or provision of the asset by his or her civil partner had been his or her own acquisition or provision of the asset.

PART 44B

TAX TREATMENT OF COHABITANTS

CHAPTER 1

Income Tax

Interpretation (Chapter 1).	1031P.—In this Part—	5
	‘cohabitant’ has the same meaning as in section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;	
	‘inspector’, in relation to a notice, means any inspector who might reasonably be considered by the individual giving notice to be likely to be concerned with the subject matter of the notice or who declares himself or herself ready to accept the notice;	10
	‘qualified cohabitant’ has the same meaning as in section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.	15
Maintenance where relationship between cohabitants ends.	1031Q.—(1) In this section—	
	‘maintenance arrangement’ means an order of a court under section 175 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 giving rise to a legally enforceable obligation;	20
	‘payment’ means a payment or part of a payment, as the case may be.	25
	(2) (a) This section applies to payments made directly or indirectly by a qualified cohabitant under or pursuant to a maintenance arrangement.	
	(b) For the purposes of this section a payment, whether conditional or not, which is made directly or indirectly by a qualified cohabitant under or pursuant to a maintenance arrangement shall be deemed to be made for the benefit of the other qualified cohabitant.	30 35
	(3) Notwithstanding anything in the Income Tax Acts, as respects any payment to which this section applies made directly or indirectly by an individual under or pursuant to a maintenance arrangement for the benefit of a qualified cohabitant—	40
	(a) the individual making the payment—	
	(i) shall not be entitled on making the payment to deduct and retain out of the payment any sum representing any amount of income tax on the payment, and	45

(ii) shall, if he or she makes a claim in that behalf in the manner prescribed by the Income Tax Acts, be entitled, for the purposes of those Acts, to deduct the payment in computing his or her total income for the year of assessment in which the payment is made,

and

(b) the payment shall be deemed for the purposes of the Income Tax Acts to be profits or gains arising to the qualified cohabitant, and income tax shall be charged on that qualified cohabitant under Case IV of Schedule D in respect of those profits or gains.

(4) (a) Subsections (1) and (2) of section 459 and section 460 shall apply to a deduction under subsection (3)(a)(ii) as they apply to any allowance, deduction, relief or reduction under the provisions specified in the Table to section 458.

(b) Subsections (3) and (4) of section 459 and paragraph 8 of Schedule 28 shall, with any necessary modifications, apply in relation to a deduction under subsection (3)(a)(ii).

CHAPTER 2

Capital Gains Tax

Transfers of assets where relationship between cohabitants ends.

1031R.—(1) Notwithstanding any other provision of the Capital Gains Tax Acts, where by virtue or in consequence of an order made under section 174 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, on or following the ending of a relationship between cohabitants, either of the cohabitants concerned disposes of an asset to the other cohabitant, then, subject to subsections (2) and (3), both cohabitants shall be treated for the purposes of the Capital Gains Tax Acts as if the asset was acquired from the cohabitant making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the cohabitant making the disposal.

(2) Subsection (1) shall not apply where the cohabitant who acquired the asset could not be taxed in the State for the year of assessment in which the acquisition took place, in respect of a gain on a subsequent disposal in that year by that cohabitant of the asset, if that cohabitant had made such a disposal and a gain accrued on the disposal.

(3) Subsection (1) shall not apply if until the disposal the asset formed part of the trading stock of a trade carried on by the cohabitant making the disposal or if the asset is acquired as trading stock for the purposes of a trade carried on by the cohabitant acquiring the asset. 5

(4) Where subsection (1) applies in relation to a disposal of an asset by a cohabitant to the other cohabitant, then, in relation to a subsequent disposal of the asset (not being a disposal to which subsection (1) applies), the cohabitant making the disposal shall be treated for the purposes of the Capital Gains Tax Acts as if the other cohabitant's acquisition or provision of the asset had been the acquisition or provision of the asset by the cohabitant who made the disposal." 10 15

(2) (a) In each provision of the Taxes Consolidation Act 1997 set out in *column (2)* of *Schedule 1*—

(i) if no words are set out in *column (3)* of that Schedule, the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted as indicated in that provision, and 20

(ii) in any other case, the words in that provision which are set out in *column (3)* of that Schedule are to be deleted and the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted. 25

(b) Where words are mentioned more than once in a provision of the Taxes Consolidation Act 1997 set out in *column (2)* of *Schedule 1*, then any deletion or insertion, or any case of both deletion and insertion provided for by *paragraph (a)* in relation to the provision, shall apply as respects those words to each mention of those words in that provision. 30

Amendments of Stamp Duties Consolidation Act 1999.

2.—(1) In each provision of the Stamp Duties Consolidation Act 1999 set out in *column (2)* of *Schedule 2*— 35

(a) if no words are set out in *column (3)* of that Schedule, the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted as indicated in that provision, and 40

(b) in any other case, the words in that provision which are set out in *column (3)* of that Schedule are to be deleted and the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted.

(2) Where words are mentioned more than once in a provision of the Stamp Duties Consolidation Act 1999 set out in *column (2)* of *Schedule 2*, then any deletion or insertion, or any case of both deletion and insertion provided for by *subsection (1)* in relation to the provision, shall apply as respects those words to each mention of those words in that provision. 45 50

3.—(1) In each provision of the Capital Acquisitions Tax Consolidation Act 2003 set out in *column (2)* of *Schedule 3*—

Amendments of
Capital Acquisitions
Tax Consolidation
Act 2003.

5 (a) if no words are set out in *column (3)* of that Schedule, the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted as indicated in that provision, and

10 (b) in any other case, the words in that provision which are set out in *column (3)* of that Schedule are to be deleted and the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted.

15 (2) Where words are mentioned more than once in a provision of the Capital Acquisitions Tax Consolidation Act 2003 set out in *column (2)* of *Schedule 3*, then any deletion or insertion, or any case of both deletion and insertion provided for by *subsection (1)* in relation to the provision, shall apply as respects those words to each mention of those words in that provision.

20 4.—(1) In the provision of the Value-Added Tax Consolidation Act 2010 set out in *column (2)* of *Schedule 4* the words in that provision which are set out in *column (3)* of that Schedule are to be deleted and the words which are set out opposite the entry in *column (4)* of that Schedule are to be inserted.

Amendment of
Value-Added Tax
Consolidation Act
2010.

25 (2) Where words are mentioned more than once in the provision of the Value-Added Tax Consolidation Act 2010 set out in *column (2)* of *Schedule 4*, then the deletion and insertion provided for by *subsection (1)* in relation to the provision, shall apply as respects those words to each mention of those words in that provision.

5.—(1) This Act may be cited as the Finance (No. 3) Act 2011.

Short title,
collective citation,
construction and
commencement.

(2) Subject to *subsections (3) to (7)*, *section 1* and *Schedule 1* shall be construed together with—

30 (a) in so far as they relate to income tax and corporation tax, the Tax Acts, and

(b) in so far as they relate to capital gains tax, the Capital Gains Tax Acts.

35 (3) *Section 1* and *Schedule 1*, in so far as they relate to domicile levy, shall be construed together with Part 18C of the Taxes Consolidation Act 1997.

(4) *Section 1* and *Schedule 1*, in so far as they relate to universal social charge, shall be construed together with Part 18D of the Taxes Consolidation Act 1997.

40 (5) *Section 1* and *Schedule 1*, in so far as they relate to stamp duties, and *section 2* and *Schedule 2*, shall be construed together with the Stamp Duties Consolidation Act 1999 and the enactments amending or extending that Act.

45 (6) *Section 1* and *Schedule 1*, in so far as they relate to gift tax and inheritance tax, and *section 3* and *Schedule 3*, shall be construed together with the Capital Acquisitions Tax Consolidation Act 2003 and the enactments amending or extending that Act.

(7) *Section 1* and *Schedule 1*, in so far as they relate to value-added tax, and *section 4* and *Schedule 4* shall be construed together with the Value-Added Tax Consolidation Act 2010 and the collective citation “the Value-Added Tax Acts” shall include those sections and those items of those Schedules. 5

(8) Subject to *subsection (9)*, this Act shall be deemed to have come into operation—

- (a) in relation to income tax, domicile levy and universal social charge, for the year of assessment (within the meaning of the Income Tax Acts) 2011 and subsequent 10 years of assessment,
 - (b) in relation to corporation tax (within the meaning of the Corporation Tax Acts) for accounting periods of companies (within that meaning) ending on or after the passing of this Act, 15
 - (c) in relation to capital gains tax, for the year of assessment (within the meaning of the Capital Gains Tax Acts) 2011 and subsequent years of assessment,
 - (d) in relation to stamp duty, as respects an instrument executed on or after 1 January 2011, and 20
 - (e) in relation to capital acquisitions tax, as respects a gift (within the meaning of the Capital Acquisitions Tax Consolidation Act 2003) or an inheritance (within that meaning) taken on or after 1 January 2011.
- (9) (a) The amendments made in items 7, 10, 12, 14, 15, 16, 17, 25 18, 19, 20, 25, 27, 28, 41, 42, 55, 61, 63, 65, 72, 116, 117, 118, 119, 132, 135, 136, 137, 138, 139, 140, 141, 145, 146, 154, 157, 166, 167, 168, 169, 170, 171, 172, 173, 174, 221, 222, 226, 227, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 248, 249, 250, 251, 252 and 253 of *Schedule 30 I* shall have effect from the passing of this Act.
- (b) The amendments made in items 3, 5, 6, 7, 8, 14, 15 and 22 of *Schedule 3* shall apply to gifts and inheritances taken on or after the passing of this Act.

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
2	section 3(1)	“chargeable tax”, in relation to an individual for a year of assessment, means the amount of income tax to which that individual is chargeable for that year of assessment under section 15 in respect of his or her total income for that year including, in the case of an individual assessed to tax in accordance with the provisions of section 1017, the total income, if any, of the individual’s spouse;	“chargeable tax”, in relation to an individual for a year of assessment, means the amount of income tax to which that individual is chargeable for that year of assessment under section 15 in respect of his or her total income for that year including, in the case of an individual assessed to tax in accordance with the provisions of section 1017 or 1031C, the total income, if any, of the individual’s spouse or civil partner, as the case may be;
			5
			10
			15
3	section 3(2)(a)(i)	(i) any income arising in respect of any remuneration from any office or employment of profit held by the individual, or in respect of any pension, superannuation or other allowance, deferred pay, or compensation for loss of office, given in respect of the past services of the individual or of the husband or parent of the individual in any office or employment of profit, or given to the individual in respect of the past services of any deceased person, whether or not the individual or husband or parent of the individual shall have contributed to such pension, superannuation allowance or deferred pay,	(i) any income arising in respect of any remuneration from any office or employment of profit held by the individual, or in respect of any pension, superannuation or other allowance, deferred pay, or compensation for loss of office, given in respect of the past services of the individual or of the individual’s husband, civil partner, parent or parent’s civil partner in any office or employment of profit, or given to the individual in respect of the past services of any deceased person, whether or not the individual or the individual’s husband, civil partner, parent or parent’s civil partner shall have contributed to such pension, superannuation allowance or deferred pay,
			20
			25
			30
			35
			40
			45
4	section 3(2)(b)	(b) In cases where the profits of a wife are deemed to be profits of the husband, any reference in this subsection to an individual includes either the husband or the wife.	(b) In cases where the profits of a wife are deemed to be profits of the husband, or the profits of a civil partner are deemed to be the profits of his or her civil partner, any reference in this subsection to an individual includes the husband or the wife, or either civil partner.
			50
			55
			60
5	section 5(1)		“child of the civil partner”, in relation to an individual, means a child of the individual’s civil partner who was born before the registration of their civil partnership or during their civil partnership;
			65

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5			<p>“civil partner” means a civil partner within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;</p> <p>“civil partnership” means—</p> <p>(a) a civil partnership registration referred to in section 3(a) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or</p> <p>(b) a legal relationship referred to in section 3(b) of that Act;</p>
6	section 5(2)(a)	(a) References in the Capital Gains Tax Acts to a married woman living with her husband shall be construed in accordance with section 1015(2).	(a) References in the Capital Gains Tax Acts to a married woman living with her husband or a civil partner living with his or her civil partner shall be construed in accordance with section 1015(2) or 1031A(2), as the case may be.
7	section 10(3)	(3) A person shall be connected with an individual if that person is the individual’s husband or wife, or is a relative, or the husband or wife of a relative, of the individual or of the individual’s husband or wife.	(3) A person shall be connected with an individual if that person is the individual’s husband, wife or civil partner, or is a relative, or the husband, wife or civil partner of a relative, of the individual or of the individual’s husband, wife or civil partner.
8	section 15	section 1017	section 1017 or 1031C
9	section 15(3)	spouse	spouse or civil partner
10	section 97(2G)	spouse	spouse or civil partner
11	section 97(2H)	<p>(2H) The reference to ‘spouse’ in subsection (2G) does not include a spouse to a marriage—</p> <p>(a) in which the spouses are separated under an order of a court of competent jurisdiction or by deed of separation, or</p> <p>(b) that has been dissolved under either—</p> <p>(i) section 5 of the Family Law (Divorce) Act 1996, or</p>	<p>(2H) The reference to ‘spouse or civil partner’ in subsection (2G) does not include—</p> <p>(a) a spouse to a marriage—</p> <p>(i) in which the spouses are separated under an order of a court of competent jurisdiction or by deed of separation, or</p> <p>(ii) that has been dissolved under either—</p>

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
		(ii) the law of a country or jurisdiction other than the State, being a divorce that is entitled to be recognised as valid in the State.	(I) section 5 of the Family Law (Divorce) Act 1996, or (II) the law of a country or jurisdiction other than the State, being a divorce that is entitled to be recognised as valid in the State, or (b) a civil partner in a civil partnership that has been dissolved under section 110 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 or deemed to have been so dissolved under section 5(4) of that Act.	5 10 15 20 25
12	section 116(2)	spouse, family, servants, dependants or guests	spouse, civil partner, family, children of the civil partner, servants, dependants or guests	30
13	section 118(5)	the director's or employee's spouse, children or dependants	the director's or employee's spouse, civil partner, children or dependants, or the children of the director's or employee's civil partner	35
14	section 118B(3)	spouse or dependant	spouse, civil partner or dependant	40
15	section 121(1)(b)(i) (III)	if it is available to a member or members of his or her family or household	if it is available to— (A) a member or members of his or her family or household, (B) his or her civil partner, (C) a member or members of the family or household of his or her civil partner, (D) any spouse or civil partner of a child of the person, or (E) any spouse or civil partner of a child of the civil partner of the person	45 50 55
16	section 122(1)	spouse	spouse or civil partner	60
17	section 122(1)	spouses	spouses or civil partners	

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
18	section 122(2)	in the case of an individual who is a wife whose husband is chargeable to tax for the year of assessment in accordance with the provisions of section 1017, the spouse of the individual, shall be charged to tax accordingly	in the case of an individual— (i) who is a wife whose husband is chargeable to tax for the year of assessment in accordance with the provisions of section 1017, the spouse of the individual, or (ii) who is a civil partner whose civil partner is chargeable to tax for the year of assessment in accordance with the provisions of section 1031C, the civil partner of the individual, shall be charged to tax accordingly
19	section 122(3)(b)	the individual or, in the case of an individual whose spouse is chargeable to tax for the year of assessment in accordance with section 1017, the spouse of the individual shall be charged to tax accordingly	the individual or, in the case of an individual— (i) whose spouse is chargeable to tax for the year of assessment in accordance with section 1017, the spouse of the individual, or (ii) whose civil partner is chargeable to tax for the year of assessment in accordance with section 1031C, that civil partner, shall be charged to tax accordingly
20	section 123(3)	spouse or any relative or dependant	spouse, civil partner, or any relative or dependant
21	section 128A(4A)(i)	spouse	spouse or civil partner
22	section 128A(4A)(i)(I)	section 1017	section 1017 or 1031C, as the case may be,
23	section 128A(4A)(i)(II)	in a case where that section does not apply, but the disposal by the spouse is subsequent to a transfer, on or after 25 February 2003, of the shares from the other spouse, except where the spouses are separated in the circumstances referred to in paragraph (a) or (b) of section 1015(2), or their marriage has been	in a case where section 1017 or 1031C, as the case may be, does not apply, but the disposal— (A) is a disposal by the spouse subsequent to a transfer, on or after 25 February 2003, of the shares from the other spouse, except where the spouses are separated in the

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
		dissolved under either section 5 of the Family Law (Divorce) Act 1996, or the law of a country or jurisdiction other than the State, being a dissolution that is entitled to be recognised as valid in the State.	<p>circumstances referred to in paragraph (a) or (b) of section 1015(2), or their marriage has been dissolved under either section 5 of the Family Law (Divorce) Act 1996, or the law of a country or jurisdiction other than the State, being a dissolution that is entitled to be recognised as valid in the State, or</p> <p>(B) is a disposal by a civil partner subsequent to a transfer of the shares from his or her civil partner, except where the civil partnership has been dissolved either under section 110 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or the law of a country or jurisdiction other than the State, being a dissolution that is entitled to be recognised as valid in the State.</p>
24	section 177(7)	spouse	spouse or civil partner
25	section 185(1)(a)	a husband and wife living together shall be associates of one another, a person under the age of 18 shall be an associate of his or her parents, and his or her parents shall be the person's associates;	a husband and wife living together, or civil partners living together, shall be associates of one another, a person under the age of 18 shall be an associate of his or her parents and their spouses or civil partners, and his or her parents and their spouses or civil partners shall be the person's associates;
26	section 188(3)	spouse	spouse or civil partner
27	section 193(1)(a)(ii)	spouse, family, dependants or servants	spouse, civil partner, family, dependants, servants or children of the civil partner
28	section 201(1A)(c)	(c) Paragraph (b) does not apply to any retraining provided to either or both the spouse and any dependant of the employer.	(c) Paragraph (b) does not apply to any retraining provided to any or all of the spouse, civil partner and any dependant of the employer.

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
5	29	section 213(1)	wife of a member, or as provision for the children of a deceased member.	spouse or civil partner of a member, or as provision for the children of a deceased member or for the children of the civil partner of a deceased member.
10	30	section 244(1)(a) in the definition of “dependent relative”	any of the persons mentioned in paragraph (a) or (b) of subsection (2) of section 466	any of the persons mentioned in paragraph (a) or (b) of subsection (2), or in paragraph (a) or (b) of subsection (2A), of section 466
15	31	section 244(1)(a) in the definition of “qualifying residence”	a former or separated spouse of the individual,	a former or separated spouse of the individual, or a former civil partner or a civil partner from whom the individual is living separately and apart in circumstances where reconciliation is unlikely,
20	32	section 244(1)(a) in the definition of “relievable interest”	section 1017,	section 1017 or 1031C,
25	33	section 244(1)(a) in the definition of “relievable interest”	a widowed individual,	a widowed individual or a surviving civil partner,
30	34	section 244(1)(b)	section 1017,	section 1017 or 1031C,
35	35	section 244(1)(b)	spouse	spouse or civil partner
40	36	section 244(1)(b)	section 1016 (apart from subsection (2) of that section)	section 1016 (apart from subsection (2) of that section) or section 1031B (apart from subsection (2) of that section)
45	37	section 244(3)(a)	section 1017	section 1017 or 1031C
50	38	section 244(3)(a)	spouse	spouse or civil partner
55	39	section 244(3)(b)	section 1023	section 1023 or 1031H
60	40	section 244(6)(c)	widow or widower or of any dependent relative of the deceased	widow, widower or surviving civil partner, or of any dependent relative of the deceased
	41	section 248A(4)	spouse	spouse or civil partner
	42	section 248A(5)	(5) The reference to ‘spouse’ in subsection (4) does not include a spouse to a marriage— (a) in which the spouses are separated under an order of a court of competent jurisdiction or by	(5) The reference to ‘spouse or civil partner’ in subsection (4) does not include— (a) a spouse to a marriage— (i) in which the spouses are

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
		<p>deed of separation, or</p> <p>(b) that has been dissolved under either—</p> <p>(i) section 5 of the Family Law (Divorce) Act 1996, or</p> <p>(ii) the law of a country or jurisdiction other than the State, being a divorce that is entitled to be recognised as valid in the State.</p>	<p>separated under an order of a court of competent jurisdiction or by deed of separation, or</p> <p>(ii) that has been dissolved under either—</p> <p>(I) section 5 of the Family Law (Divorce) Act 1996, or</p> <p>(II) the law of a country or jurisdiction other than the State, being a divorce that is entitled to be recognised as valid in the State,</p> <p>or</p> <p>(b) a civil partner in a civil partnership that has been dissolved under either—</p> <p>(i) section 110 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or</p> <p>(ii) the law of a country or jurisdiction other than the State, being a dissolution that is entitled to be recognised as valid in the State.</p>
			5
			10
			15
			20
			25
			30
			35
			40
			45
			50
			55
43	section 256(1A)(a)(i)	spouse	spouse or civil partner
			60
44	section 256(1B)(a)(i)	spouse	spouse or civil partner
45	section 263A(1)(c)(i)	spouse	spouse or civil partner
46	section 263B(c)(i)(I)	spouse	spouse or civil partner
			65
47	section 263B(c)(i)(II)	spouse	spouse or civil partner
48	section 264(1)(f)	a couple married to each other,	2 individuals who are married to each other or who are civil partners of each other,
			70

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
49	section 264(1)(m)	a couple married to each other,	2 individuals who are married to each other or who are civil partners of each other,
50	section 264(1)(n)	a couple married to each other,	2 individuals who are married to each other or who are civil partners of each other,
51	section 264A(1)(k)	individuals who are married to each other	individuals who are married to each other or who are civil partners of each other
52	section 267(1)(a)	spouse	spouse or civil partner
53	section 267(1)(b)	spouse	spouse or civil partner
54	section 267D(1)(k)	individuals who are married to each other	individuals who are married to each other or who are civil partners of each other
55	section 268(3A)(d)(i)	spouse	spouse or civil partner
56	section 305(1)(b)(i)(I)(A)	assessment, or	assessment,
57	section 305(1)(b)(i)(I)(B)	(B) where the individual, or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, firstly, against the individual's other income for that year of assessment and, subsequently, against the income of the individual's husband or wife, as the case may be, for that year of assessment,	(B) where the individual, or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, firstly, against the individual's other income for that year of assessment and, subsequently, against the income of the individual's husband or wife, as the case may be, for that year of assessment, or (C) where the individual, or, the individual's civil partner, is assessed to tax in accordance with section 1031C, firstly, against the individual's other income for that year of assessment and, subsequently, against the income of the individual's civil partner, for that year of assessment,
58	section 372AR(3)	(3) Notwithstanding subsection (1), where the individual or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, then, except where section 1023 applies, the individual shall be entitled to have the deduction, to which he or she is entitled under that subsection,	(3) Notwithstanding subsection (1)— (a) where the individual or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, then, except where section 1023 applies, the individual shall be

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
		made from his or her total income and the total income of his or her spouse, if any.	entitled to have the deduction, to which he or she is entitled under that subsection, made from his or her total income and the total income of his or her spouse, if any, and 5 (b) where the individual or the individual's civil partner is assessed to tax in accordance with section 1031C, then, except where section 1031H applies, the individual shall be entitled to have the deduction, to which he or she is entitled under that subsection, made from his or her total income and the total income of his or her civil partner, if any. 10 15 20 25
59	section 381(3)(b)(i)(III)	(III) thirdly, in a case where the individual, or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, the appropriate income of the individual's wife or husband, as the case may be, and	(III) thirdly, in a case— (A) where the individual, or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, the appropriate income of the individual's wife or husband, as the case may be, or 30 35 40 (B) where the individual, or the individual's civil partner, is assessed to tax in accordance with section 1031C, the appropriate income of the individual's civil partner, 45 and 50
60	section 381(3)(b)(i)(IV)	individual's wife or husband,	individual's wife, husband or civil partner,
61	section 400(4)	husband, wife,	husband, wife, civil partner, 55
62	section 409A(2)(b)(i)	(I) against the individual's other income for that year of assessment, or (II) where the individual, or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, firstly,	(I) against the individual's other income for that year of assessment, (II) where the individual, or, being a husband or wife, the individual's spouse, is assessed to tax in accordance with section 1017, firstly, 60

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
5		against the individual's other income for that year of assessment and, subsequently, against the income of the individual's husband or wife, as the case may be, for that year of assessment.	against the individual's other income for that year of assessment and, subsequently, against the income of the individual's husband or wife, as the case may be, for that year of assessment, or	
10			(III) where the individual, or the individual's civil partner, is assessed to tax in accordance with section 1031C, firstly, against the individual's other income for that year of assessment and, subsequently, against the income of the individual's civil partner for that year of assessment.	
15				
20				
63	section 433(3)(a)	husband, wife,	husband, wife, civil partner,	
25	64	section 436(3)(b)	spouse, children or dependants	spouse, civil partner, children, dependants or children of the civil partner
30	65	section 438(3)(a)	spouse	spouse or civil partner
	66	section 461(a)	a married person	a married person or a civil partner
	67	section 461(a)(i)	section 1017	section 1017 or 1031C, as the case may be
35	68	section 461(a)(ii)	his or her spouse	his or her spouse or civil partner
	69	section 461(b)	widowed person,	widowed person or surviving civil partner,
40	70	section 461(b)	spouse	spouse or civil partner
	71	section 461A	widowed person	widowed person or surviving civil partner
45	72	section 462(2)	(2) Subject to subsection (3), where a claimant, being an individual to whom this section applies, proves for a year of assessment that a qualifying child is resident with him or her for the whole or part of the year, the claimant shall be entitled to a tax credit (to be known as the "one-parent family tax credit") of €1,650 but this section shall not apply for any year of assessment in the case of a husband or a wife where the wife is living with her husband, or in the case of a man and woman living together as man and wife.	(2) Subject to subsection (3), where a claimant, being an individual to whom this section applies, proves for a year of assessment that a qualifying child is resident with the claimant for the whole or part of the year, the claimant shall be entitled to a tax credit (to be known as the "one-parent family tax credit") of €1,650, but this section shall not apply for any year of assessment— (a) in the case of a husband or a wife where the wife is living with her husband,
50				
55				
60				

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
			(b) in the case of civil partners where they are not living separately and apart in circumstances where reconciliation is unlikely, or (c) in the case of cohabitants.	5
73	section 463	spouse	spouse or civil partner	10
74	section 463(2)	he or she has not remarried	he or she has not married, remarried, or entered into a civil partnership or a new civil partnership,	
75	section 463(2)	widowed parent tax credit	widowed person, or surviving civil partner, with dependent child tax credit	15
76	section 463(2)	a man and woman living together as man and wife.	cohabitants.	20
77	section 464	(a) the individual, or (b) in the case of a married person whose spouse is living with him or her and who is assessed to tax in accordance with section 1017, either the individual or the individual's spouse,	(a) the individual, (b) in the case of a married person whose spouse is living with him or her and who is assessed to tax in accordance with section 1017, either the individual or the individual's spouse, or (c) in the case of a civil partner whose civil partner is living with him or her and who is assessed to tax in accordance with section 1031C, either the individual or the individual's civil partner,	25 30 35
78	section 464(i)	a married person whose spouse is living with him or her and the individual is assessed to tax in accordance with section 1017,	a married person whose spouse is living with him or her and who is assessed to tax in accordance with section 1017, or a civil partner whose civil partner is living with him or her and who is assessed to tax in accordance with section 1031C,	40 45
79	section 466(2)(c)	a son or daughter of the claimant	a child of the claimant	50
80	section 466		(2A) A tax credit under this section may also be claimed by a claimant where all other conditions of this section have been met but the person being maintained is— (a) a relative of the claimant's civil partner,	55 60

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5 10 15			<p>(b) the widowed father or widowed mother of the claimant's civil partner or a parent of the claimant's civil partner who is a surviving civil partner, or</p> <p>(c) a child of the civil partner of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend.</p>
20	81 section 466(3)	any individual referred to in paragraphs (a) to (c) of subsection (2)	any individual referred to in subsection (2) or (2A)
25	82 section 466A(1) in the definitions of "dependant person" and "qualifying claimant"	spouse	spouse or civil partner
30 35	83 section 466A(1) in the definition of "qualifying claimant"	section 1017	section 1017 or 1031C
40	84 section 466A(1) in the definition of "qualifying claimant"	"carer spouse"	"carer spouse" or "carer civil partner"
45 50 55 60	85 new paragraph (aa) after subparagraph (a)(ii) but before "and" in section 466A(3)		<p>(aa) a dependent person in relation to a qualifying claimant who is a relative of that claimant or the claimant's civil partner shall be regarded as residing with the qualifying claimant if—</p> <p>(i) the relative lives in close proximity to the qualifying claimant, and</p> <p>(ii) a direct system of communication exists between the qualifying claimant's residence and the residence of the relative,</p>
	86 section 466A(5)	spouse	spouse or civil partner

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
87	section 466A(6)(a)	carer spouse	carer spouse or carer civil partner
88	section 467(1)	(1) In this section “relative”, in relation to an individual, includes a relation by marriage and a person in respect of whom the individual is or was the legal guardian.	(1) In this section— “qualifying individual”, in relation to an individual, means— (a) a relative of the individual, 5 (b) the individual’s civil partner, or 10 (c) a relative of the individual’s spouse or civil partner; 15 “relative”, in relation to an individual, includes a relation by marriage and a person in respect of whom the individual is or was the legal guardian. 20
89	section 467(2)	(2) Subject to this section, where an individual for a year of assessment proves— (a) that throughout the year of assessment either he or she or a relative of the individual was totally incapacitated by physical or mental infirmity, and (b) that for the year of assessment the individual, or in a case to which section 1017 applies, the individual’s spouse, has employed a person (including a person whose services are provided by or through an agency) for the purpose of having care of the individual (being the individual or the individual’s relative) who is so incapacitated, the individual shall, in computing the amount of his or her taxable income, be entitled to a deduction from his or her total income of the lesser of— (i) the amount ultimately borne by him or her or the individual’s spouse in the year of	(2) Subject to this section, where an individual for a year of assessment proves— 25 (a) that throughout the year of assessment either he or she or a qualifying individual in relation to the individual was totally incapacitated by physical or mental infirmity, and 30 (b) that for the year of assessment the individual, or in a case to which section 1017 or 1031C applies, the individual’s spouse or civil partner, has employed a person (including a person whose services are provided by or through an agency) for the purpose of having care of the individual (being the individual or qualifying individual) who is so incapacitated, 35 the individual shall, in computing the amount of his or her taxable income, be entitled to a deduction from his or her total income of the lesser of— 50 (i) the amount ultimately borne by him or her or the individual’s 55 60 65

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5 10		assessment in employing the employed person, and (ii) €50,000 in respect of each such incapacitated individual.	spouse or civil partner in the year of assessment in employing the employed person, and (ii) €50,000 in respect of each such incapacitated individual.
15 20	90 section 467(2A)	(2A) Notwithstanding subsection (2)(a) but subject to all other provisions of this section, relief may be granted under this section in the first year in which the individual proves that either he or she or a relative of the individual was totally incapacitated by physical or mental infirmity.	(2A) Notwithstanding subsection (2)(a) but subject to all other provisions of this section, relief may be granted under this section in the first year in which the individual proves that either he or she or the qualifying individual concerned was totally incapacitated by physical or mental infirmity.
25	91 section 468(2)	section 1017	section 1017 or 1031C
	92 section 468(2)	spouse	spouse or civil partner
30 35 40 45 50 55 60 65 70	93 section 469(3)(a)	(i) any expenses defrayed by a married man in a year of assessment shall be deemed to have been defrayed by his wife if for the year of assessment she is to be treated under the Income Tax Acts as living with him and she is assessed to tax in accordance with section 1017, or (ii) any expenses defrayed by a married woman in a year of assessment shall be deemed to have been defrayed by her husband if for the year of assessment she is to be treated under the Income Tax Acts as living with him and he is assessed to tax in accordance with section 1017,	(i) any expenses defrayed by a married man in a year of assessment shall be deemed to have been defrayed by his wife if for the year of assessment she is to be treated under the Income Tax Acts as living with him and she is assessed to tax in accordance with section 1017, (ii) any expenses defrayed by a married woman in a year of assessment shall be deemed to have been defrayed by her husband if for the year of assessment she is to be treated under the Income Tax Acts as living with him and he is assessed to tax in accordance with section 1017, or (iii) any expenses defrayed by a civil partner in a year of assessment shall be deemed to have been defrayed by his or her civil partner if for the year of assessment the first-mentioned civil partner is to be treated under the Income Tax Acts as living with his or her civil partner and is assessed to tax in accordance with section 1031C,

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
94	section 470	spouse	spouse or civil partner	
95	section 470(2)(b)	a married person assessed to tax in accordance with section 1017, the individual's spouse	a married person assessed to tax in accordance with section 1017, or a civil partner assessed to tax in accordance with section 1031C, the individual's spouse or civil partner, as the case may be,	5
96	section 470B	spouse	spouse or civil partner	10
97	section 470B(4)	<p>(4) Subject to subsections (5) and (6), where, for a relevant year of assessment, an individual or, if the individual is a married person assessed to tax in accordance with section 1017, the individual's spouse makes a payment to an authorised insurer under a relevant contract and—</p> <p>(a) the payment is in respect of a premium due under the relevant contract and the relevant contract was renewed or entered into on or after 1 January 2009 but before 1 January 2012, and—</p> <p>(b) the payment or part of the payment, as the case may be, is attributable to an insured person, and only to an insured person, who is aged 50 years or over on the date the relevant contract is renewed or entered into, as the case may be,</p> <p>then the individual shall, for the relevant year of assessment, in respect of so much of the relievable amount of the payment or part of the payment, as the case may be, as is attributable to an insured person referred to in paragraph (b), be entitled to a credit (referred to in this section as "age-related tax credit") equal to the lower of—</p> <p>(i) as respects a relevant contract renewed or entered into on or after 1 January 2009 but before 1 January 2010, the amount</p>	<p>(4) Subject to subsections (5) and (6), where, for a relevant year of assessment, an individual, or—</p> <p>(a) if the individual is a married person assessed to tax in accordance with section 1017, the individual's spouse, or</p> <p>(b) if the individual is a civil partner assessed to tax in accordance with section 1031C, the individual's civil partner,</p> <p>makes a payment to an authorised insurer under a relevant contract and—</p> <p>(i) the payment is in respect of a premium due under the relevant contract and the relevant contract was renewed or entered into on or after 1 January 2009 but before 1 January 2012, and</p> <p>(ii) the payment or part of the payment, as the case may be, is attributable to an insured person, and only to an insured person, who is aged 50 years or over on the date the relevant contract is renewed or entered into, as the case may be,</p> <p>then the individual shall, for the relevant year of assessment, in respect of so much of the relievable amount of the payment or part of the payment, as the case may be, as is attributable to an insured person referred to in paragraph (b), be entitled to a credit (referred to in this section as "age-related</p>	<p>15</p> <p>20</p> <p>25</p> <p>30</p> <p>35</p> <p>40</p> <p>45</p> <p>50</p> <p>55</p> <p>60</p> <p>65</p> <p>70</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5		specified in column (2) of the Table to this subsection	tax credit") equal to the lower of—
10		corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment towards the	(I) as respects a relevant contract renewed or entered into on or after 1 January 2009 but before 1 January 2010, the amount specified in column (2) of the Table to this subsection
15		payment of the total annual premium due under the relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium,	corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment towards the payment of the total annual premium due under the
20			relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium,
25		(ii) as respects a relevant contract renewed or entered into on or after 1 January 2010, the amount specified in column (3) of the Table to this subsection	(II) as respects a relevant contract renewed or entered into on or after 1 January 2010, the amount specified in column (3) of the Table to this subsection
30		corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment towards the	corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment towards the payment of the total annual premium due under the
35		payment of the total annual premium due under the relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium,	relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium,
40			(III) as respects a relevant contract renewed or entered into on or after 1 January 2011, the amount specified in column (4) of the Table to this subsection
45		(iii) as respects a relevant contract renewed or entered into on or after 1 January 2011, the amount specified in column (4) of the Table to this subsection	corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment
50		corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment	towards the
55			payment of the total annual premium due under the relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium,
60			
65			
70			

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
		<p>towards the payment of the total annual premium due under the relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium, and</p> <p>(iv) an amount which reduces the income tax to be charged on the individual for the relevant year of assessment, other than in accordance with section 16(2), to nil.</p>	<p>corresponding to the class of insured person mentioned in column (1) of that Table or, where the payment made to the authorised insurer is a monthly or other instalment towards the payment of the total annual premium due under the relevant contract, an amount equal to the amount so specified divided by the total number of instalments to be made to pay such total annual premium, and</p> <p>(IV) an amount which reduces the income tax to be charged on the individual for the relevant year of assessment, other than in accordance with section 16(2), to nil.</p>
			5
			10
			15
			20
			25
			30
98	section 470B(5)(c)	the excess may not reduce the income tax chargeable on any other income of the employee for that year of assessment or, if the employee is a married person assessed to tax in accordance with section 1017, the income tax chargeable on any income of the employee's spouse for that year of assessment.	<p>the excess may not reduce the income tax chargeable on any other income of the employee for that year of assessment, or—</p> <p>(I) if the employee is a married person assessed to tax in accordance with section 1017, the income tax chargeable on any income of the employee's spouse for that year of assessment, or</p> <p>(II) if the employee is a civil partner assessed to tax in accordance with section 1031C, the income tax chargeable on any income of the employee's civil partner for that year of assessment.</p>
			35
			40
			45
			50
			55
99	section 472(1)(a) in the definition of "emoluments"	spouse or child	spouse, civil partner, child or child of the civil partner
			60

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
100	section 472(1)(b)	a spouse or a minor child of a director	a spouse, a civil partner, a minor child, or a minor child of the civil partner, of a director
5 101	section 472(4)	a married person assessed to tax in accordance with section 1017,	a married person assessed to tax in accordance with section 1017, or a civil partner assessed to tax in accordance with section 1031C,
10 102	section 472(4)	spouse	spouse or civil partner
15 103	section 472(4)	married person	married person or a civil partner
20 15 104	section 473(1) in the definition of "specified limit"	a married person assessed to tax in accordance with section 1017,	a married person assessed to tax in accordance with section 1017, or a civil partner assessed to tax in accordance with section 1031C,
25 105	section 473(1) in the definition of "specified limit"	a widowed person	a widowed person or a surviving civil partner
30 106	section 473(3)	a married person assessed to tax for the year of assessment in accordance with section 1017,	a married person assessed to tax for the year of assessment in accordance with section 1017, or a civil partner assessed to tax for the year of assessment in accordance with section 1031C,
35 107	section 473(3)	spouse	spouse or civil partner
40 108	section 473(3)	section 1016 (apart from subsection (2) of that section)	section 1016 (apart from subsection (2) of that section) or section 1031B (apart from subsection (2) of that section)
45 109	section 473A(3)	a married person assessed to tax for the year of assessment in accordance with section 1017,	a married person assessed to tax for the year of assessment in accordance with section 1017, or a civil partner assessed to tax for the year of assessment in accordance with section 1031C,
50 110	section 473A(3)	spouse	spouse or civil partner
55 111	section 473A(3)	section 1023	section 1023 or 1031H
60 112	section 476(3)	a married person assessed to tax for the year of assessment in accordance with section 1017,	a married person assessed to tax for the year of assessment in accordance with section 1017, or a civil partner assessed to tax for the year of assessment in accordance with section 1031C,
113	section 476(3)	spouse	spouse or civil partner

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
114	section 476(3)	section 1023	section 1023 or 1031H
115	section 477(3)		<p>(aa) In the case of a claimant assessed to tax for the year of assessment in accordance with section 1031C, any payments made by the civil partner of the claimant, in respect of which that civil partner would have been entitled to relief under this section if the civil partner were assessed to tax for the year of assessment in accordance with section 1031B (apart from subsection (2) of that section), shall be deemed to have been made by the claimant.</p>
116	section 477A(1) in paragraph (a) of the definition of "relevant limit"	section 1016	section 1016 or 1031B
117	section 477A(1) in paragraph (b) of the definition of "relevant limit"	section 1017	section 1017 or 1031C
118	section 477A(3)(b)	<p>(b) For the purpose of this section, in the case of an individual assessed to tax for a year of assessment in accordance with section 1017, any payment of qualifying expenditure to an approved contractor made by the individual's spouse, in respect of which the individual's spouse would have been entitled to relief under this section if that spouse were assessed to tax for the year of assessment in accordance with section 1016 (apart from subsection (2) of that section), shall be deemed to have been made by the individual.</p>	<p>(b) For the purpose of this section—</p> <p>(i) in the case of an individual assessed to tax for a year of assessment in accordance with section 1017, any payment of qualifying expenditure to an approved contractor made by the individual's spouse, in respect of which the individual's spouse would have been entitled to relief under this section if that spouse were assessed to tax for the year of assessment in accordance with section 1016 (apart from subsection (2) of that section), shall be deemed to have been made by the individual, and</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5 10 15 20 25 30			(ii) in the case of a nominated civil partner assessed to tax for a year of assessment in accordance with section 1031C, any payment of qualifying expenditure to an approved contractor made by the other civil partner, in respect of which that other civil partner would have been entitled to relief under this section if the other civil partner were assessed to tax for the year of assessment in accordance with section 1031B (apart from subsection (2) of that section), shall be deemed to have been made by the nominated civil partner.
35	119	section 480(1)(b)	a spouse or a minor child
40	120	section 481(6)	who is married and is assessed to tax for a year of assessment in accordance with section 1017,
45	121	section 481(6)	spouse
	122	section 483	a married person
	123	section 483	spouse
50 55 60 65	124	section 485C(1) in the construction of "T" in the definition of "adjusted income"	(b) (i) if the individual, being a married person, is assessable to tax for the tax year otherwise than under section 1016, the provisions under which the individual is assessable are modified in accordance with paragraphs (i) to (vi) of section 485FA, (ii) if the individual, being a civil partner, is assessable to tax for the tax year otherwise than under section 1031B, the

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
			provisions under which the individual is assessable are modified in accordance with paragraphs (i), (iia) and (vi) of section 485FA,	5
125	section 485FA	spouse	spouse or civil partner	10
126	section 485FA(a)	section 1018 (including a deemed election under that section)	section 1018 or 1031D (including a deemed election under either of those sections)	
127	section 485FA(a)	section 1017	section 1017 or, as the case may be, section 1031C	15
128	section 485FA(b)	section 1023	section 1023 or, as the case may be, section 1031H	
129	section 485FA		(iia) subsection (1) of section 1031C shall apply as if the following paragraph was substituted for paragraph (a) of that subsection: '(a) the nominated civil partner shall be assessed and charged to income tax, not only in respect of his or her taxable income (if any) for that year, but also in respect of his or her civil partner's taxable income (if any) for any part of that year of assessment during which he or she is living with the nominated civil partner and, for this purpose and for the purposes of the Income Tax Acts, the last-mentioned income shall be deemed to be the income of the nominated civil partner,';	20 25 30 35 40 45 50
130	section 485FA(vi)	spouse	spouse or civil partner	
131	section 485FA(vi)	spouse's	spouse's or civil partner's	55
132	section 485FB(5)	to both a husband and a wife, not being persons to whom section 1016 applies, then separate statements under this section shall be required from both the husband and the wife	to both a husband and a wife, not being persons to whom section 1016 applies, or to both civil partners, not being persons to whom section 1031B applies, then separate statements under this section shall be	60

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
			required from both the husband and the wife or, as the case may be, both civil partners
5 10	133 section 490(1)(b) (before the coming into operation of section 33 of the Finance Act 2011)	a married person assessed to tax for a year of assessment in accordance with section 1017,	a married person assessed to tax for a year of assessment in accordance with section 1017, or a civil partner assessed to tax for a year of assessment in accordance with section 1031C,
15 20	134 section 490(1)(b) (before the coming into operation of section 33 of the Finance Act 2011)	spouse	spouse or civil partner
25	135 section 490(1)(b) (as substituted by section 33(1)(a) of the Finance Act 2011)	a married person assessed to tax for a year of assessment in accordance with section 1017,	a married person assessed to tax for a year of assessment in accordance with section 1017, or a nominated civil partner assessed to tax for a year of assessment in accordance with section 1031C,
30 35	136 section 490(1)(b) (as substituted by section 33(1)(a) of the Finance Act 2011)	spouse	spouse or civil partner
40 45 50 55 60 65	137 section 496(2) (as substituted by section 33(1)(a) of the Finance Act 2011)	<p>(2) Subsection (1) shall not apply to a disposal made by a married person to his or her spouse at a time when he or she is treated as living with his or her spouse for income tax purposes in accordance with section 1015; but where shares issued to one of them have been transferred to the other by a transaction <i>inter vivos</i>—</p> <p>(a) that subsection shall apply on the disposal of the shares by the transferee to a third person, and</p> <p>(b) if at any time the married person ceases to be treated as living with his or her spouse for income tax purposes in accordance with section 1015 and any of those shares have not been disposed of by the transferee before that time,</p>	<p>(2) Subsection (1) shall not apply—</p> <p>(a) to a disposal made by a married person to his or her spouse at a time when he or she is treated as living with his or her spouse for income tax purposes in accordance with section 1015, or</p> <p>(b) to a disposal by a civil partner to the other civil partner at a time when he or she is treated as living with his or her civil partner for income tax purposes in accordance with section 1031A,</p> <p>but where shares issued to one of them have been transferred to the other by a transaction <i>inter vivos</i>—</p> <p>(i) that subsection shall apply on the disposal</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
		any assessment for withdrawing relief in respect of those shares shall be made on the transferee.	<p>of the shares by the transferee to a third person, and</p> <p>(ii) if at any time the married person ceases to be treated as living with his or her spouse for income tax purposes in accordance with section 1015, or the civil partner ceases to be treated as living with his or her civil partner for income tax purposes in accordance with section 1031A, and any of those shares have not been disposed of by the transferee before that time, any assessment for withdrawing relief in respect of those shares shall be made on the transferee.</p>
138	section 498(2) (before the coming into operation of section 33 of the Finance Act 2011)	<p>(2) Subsection (1) shall not apply to a disposal made by a wife to her husband at a time when she is treated as living with him for income tax purposes in accordance with section 1015 or to a disposal made at such a time by him to her; but where shares issued to one of them have been transferred to the other by a transaction <i>inter vivos</i>—</p> <p>(a) that subsection shall apply on the disposal of the shares by the transferee to a third person, and</p> <p>(b) if at any time the wife ceases to be treated as living with her husband for income tax purposes in accordance with section 1015 and any of those shares have not been disposed of by the transferee before that time, any assessment for withdrawing relief in respect of those shares shall be made on the transferee.</p>	<p>(2) Subsection (1) shall not apply—</p> <p>(a) to a disposal made by a married person to his or her spouse at a time when he or she is treated as living with his or her spouse for income tax purposes in accordance with section 1015, or</p> <p>(b) to a disposal by a civil partner to the other civil partner at a time when he or she is treated as living with his or her civil partner for income tax purposes in accordance with section 1031A,</p> <p>but where shares issued to one of them have been transferred to the other by a transaction <i>inter vivos</i>—</p> <p>(i) that subsection shall apply on the disposal of the shares by the transferee to a third person, and</p> <p>(ii) if at any time the married person ceases to be treated as living with his or her spouse for income tax purposes</p>

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
5			in accordance with section 1015, or the civil partner ceases to be treated as living with his or her civil partner for income tax purposes in accordance with section 1031A, and any of those shares have not been disposed of by the transferee before that time, any assessment for withdrawing relief in respect of those shares shall be made on the transferee.
10			
15			
20	139 section 502(2) (as substituted by section 33 of the Finance Act 2011)	(2) Where any relief given in respect of shares for which either a married person or his or her spouse has subscribed, and which were issued while the married person was assessed in accordance with section 1017, is to be withdrawn by virtue of a subsequent disposal of those shares by the person who subscribed for them and at the time of the disposal the married person is not so assessable, any assessment for withdrawing that relief shall be made on the person making the disposal and shall be made by reference to the reduction of tax flowing from the amount of the relief regardless of any allocation of that reduction under subsections (2) and (3) of section 1024 or of any allocation of a repayment of income tax under section 1020.	(2) (a) Where any relief given in respect of shares for which either a married person or his or her spouse has subscribed, and which were issued while the married person was assessed in accordance with section 1017, is to be withdrawn by virtue of a subsequent disposal of those shares by the person who subscribed for them and at the time of the disposal the married person is not so assessable, any assessment for withdrawing that relief shall be made on the person making the disposal and shall be made by reference to the reduction of tax flowing from the amount of the relief regardless of any allocation of that reduction under subsections (2) and (3) of section 1024 or of any allocation of a repayment of income tax under section 1020. (b) Where any relief given in respect of shares for which either a nominated civil partner or the other civil partner has subscribed, and which were issued while the nominated civil partner was assessed in accordance with
25			
30			
35			
40			
45			
50			
55			
60			
65			
70			

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
			<p>section 1031C, is to be withdrawn by virtue of a subsequent disposal of those shares by the person who subscribed for them and at the time of the disposal the nominated civil partner is not so assessable, any assessment for withdrawing that relief shall be made on the person making the disposal and shall be made by reference to the reduction of tax flowing from the amount of the relief regardless of any allocation of that reduction under subsections (2) and (3) of section 1031I or of any allocation of a repayment of income tax under section 1031E.</p> <p>5</p> <p>10</p> <p>15</p> <p>20</p> <p>25</p> <p>30</p>
140	section 504(1) (as substituted by section 33 of the Finance Act 2011)	section 1028(5)	section 1028(5) or 1031M(5)
			35
141	section 504(2) (before the coming into operation of section 33 of the Finance Act 2011)	(2) Where any relief given in respect of shares for which either a married person or his or her spouse has subscribed, and which were issued while the married person was assessed in accordance with section 1017, is to be withdrawn by virtue of a subsequent disposal of those shares by the person who subscribed for them and at the time of the disposal the married person is not so assessable, any assessment for withdrawing that relief shall be made on the person making the disposal and shall be made by reference to the reduction of tax flowing from the amount of the relief regardless of any allocation of that reduction under subsections (2) and (3) of section 1024 or of any allocation of a repayment of income tax under section 1020.	(2) (a) Where any relief given in respect of shares for which either a married person or his or her spouse has subscribed, and which were issued while the married person was assessed in accordance with section 1017, is to be withdrawn by virtue of a subsequent disposal of those shares by the person who subscribed for them and at the time of the disposal the married person is not so assessable, any assessment for withdrawing that relief shall be made on the person making the disposal and shall be made by reference to the reduction of tax flowing from the amount of the relief regardless of any
			40
			45
			50
			55
			60
			65
			70

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5			allocation of that reduction under subsections (2) and (3) of section 1024 or of any allocation of a repayment of income tax under section 1020.
10			(b) Where any relief given in respect of shares for which either a civil partner or his or her civil partner has
15			subscribed, and which were issued while the civil partner was assessed
20			in accordance with section 1031C, is to be withdrawn by virtue of a
25			subsequent disposal of those shares by the person who subscribed for them
30			and at the time of the disposal the civil partner is not so assessable, any assessment for withdrawing that relief shall be made
35			on the person making the disposal and shall be made by reference to the reduction of tax
40			flowing from the amount of the relief regardless of any allocation of that reduction under
45			subsections (2) and (3) of section 1031I or of any allocation of a repayment of income tax under section 1031E.
50	142 section 506(1) (before the coming into operation of section 33 of the Finance Act 2011)	section 1028(5)	section 1028(5) or 1031M(5)
55			
60	143 section 530(3)	a spouse or a minor child	a spouse, a civil partner, a minor child or a minor child of the civil partner,
65	144 section 531AA(1) in the definition of "minor child"	married	married or is not and has not been a civil partner

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
145	section 531AA(1) in paragraph (b) of the definition of “world-wide income”	<p>(b) having regard to a deduction for—</p> <p>(i) any payment to which section 1025 applies made by an individual pursuant to a maintenance arrangement (within the meaning of that section) relating to the marriage for the benefit of the other party to the marriage, unless section 1026 applies in respect of such payment, or</p> <p>(ii) a payment of a similar nature to a payment referred to in subparagraph (i) pursuant to a maintenance arrangement (within the meaning of section 1025) relating to the marriage for the benefit of the other party to the marriage which attracts substantially the same tax treatment as such a payment,</p>	<p>(b) having regard to a deduction for—</p> <p>(i) any payment to which section 1025 applies made by an individual pursuant to a maintenance arrangement (within the meaning of that section) relating to the marriage for the benefit of the other party to the marriage, unless section 1026 applies in respect of such payment, 5</p> <p>(ii) a payment of a similar nature to a payment referred to in subparagraph (i) pursuant to a maintenance arrangement (within the meaning of section 1025) relating to the marriage for the benefit of the other party to the marriage which attracts substantially the same tax treatment as such a payment, 10</p> <p>(iii) any payment to which section 1031J applies made by an individual pursuant to a maintenance arrangement (within the meaning of that section) relating to the civil partnership for the benefit of the other party to the civil partnership, unless section 1031K applies in respect of such payment, 15</p> <p>(iv) a payment of a similar nature to a payment referred to in subparagraph (iii), pursuant to an order of a court under the law of another territory that, had it been made by a court in the State, would be a maintenance arrangement (within the meaning of section 1031J), relating to the civil partnership for the benefit of the other party to the civil 20</p> <p>25</p> <p>30</p> <p>35</p> <p>40</p> <p>45</p> <p>50</p> <p>55</p> <p>60</p> <p>65</p> <p>70</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5			partnership which attracts substantially the same tax treatment as such a payment, or
10			(v) any payment to which section 1031Q applies made by an individual pursuant to a maintenance arrangement (within the meaning of that section) where a relationship between cohabitants ends,
15			
146	section 531AA(2)(a)	to his or her spouse or minor children,	to his or her spouse, civil partner or minor children, or to the minor children of his or her civil partner,
20	147	section 1025	section 1025, 1031J or 1031Q
25	148	subparagraph (b) of the Table to section 531AM	(va) where section 1031J applies in respect of an individual, the amount of any deduction for any payment to which that section applies, made by an individual pursuant to a maintenance arrangement (within the meaning of that section) for the benefit of his or her civil partner or former civil partner unless section 1031K applies in respect of such payment,
30			(vb) where section 1031Q applies in respect of an individual, the amount of any deduction for any payment to which that section applies, made by a qualified cohabitant pursuant to a maintenance arrangement (within the meaning of that section) for the benefit of the other qualified cohabitant,
35			
40			
45			
50			
55	149	section 1017	section 1017 or 1031C
	150	section 1017	section 1017 or 1031C
	151	section 1018	section 1018 or 1031D
60	152	one spouse	one spouse or civil partner
	153	section 1017	section 1017 or nominated civil partner assessable under section 1031C

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
154	section 538(2A)(c)(ii)	(ii) the year of assessment in which property is disposed of by a person, where the disposal, being a disposal to the husband or wife of the person, is a disposal to which section 1028(5) applies, shall mean the year of assessment in which the property is subsequently disposed of by the person's wife or husband, as the case may be, where the subsequent disposal is a disposal to which section 1028(5) does not apply.	(ii) the year of assessment in which property is disposed of by a person— (I) where the disposal, being a disposal to the husband or wife of the person, is a disposal to which section 1028(5) applies, or (II) where the disposal, being a disposal to the civil partner of the person, is a disposal to which section 1031M(5) applies, shall mean the year of assessment in which the property is subsequently disposed of by the person's wife, husband or civil partner, as the case may be, where the subsequent disposal is a disposal to which section 1028(5) or 1031M(5), as the case may be, does not apply.
155	section 541(6)	his or her family or dependants	his or her family, dependants or civil partner, or any child of his or her civil partner
156	section 579A(2)(d)	spouse	spouse or civil partner
157	section 581(4)	a man and his wife living with him	a man and his wife living with him, or civil partners living together
158	section 598(1)(a) in subparagraph (ii) of the definition of "family company"	exercisable by the individual or a member of his or her family and,	exercisable by the individual, his or her civil partner, a member of the individual's family, or a member of the family of the civil partner of the individual, and,
159	section 598(1)(a)		"family of the civil partner", in relation to an individual, means any brother, sister, ancestor or lineal descendant of the civil partner;
160	section 598(1)(d)	spouse	spouse or civil partner
161	section 598(6)(c)	a disposal of qualifying assets other than a disposal of the whole of such assets, by a husband to a wife or by a wife to a husband shall, notwithstanding section 1028(5),	a disposal of qualifying assets other than a disposal of the whole of such assets, by a husband to a wife or by a wife to a husband, or by an individual to his or her civil partner, shall, notwithstanding section

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
			1028(5) or section 1031M(5), as the case may be,
5 10 15 20 25	162 section 599		(6) Relief under this section may be claimed, if all other conditions of this section have been met, where a disposal is made to— (a) a child of the civil partner of the individual, (b) a child of a deceased child of the civil partner of the individual, (c) a child of the civil partner of a deceased child of the individual, or (d) a child of the civil partner of a deceased child of the civil partner of the individual.
	163 section 603A(2)(a)	parent to a child of the parent	parent or the civil partner of a parent to a child of the parent
30	164 section 603A(3)(a)	spouse	spouse or civil partner
35 40 45	165 section 603A		(5) (a) This section applies to the disposal of a site to a child of an individual's civil partner if all other conditions of this section have been met. (b) For the purposes of paragraph (a), "disposal" includes a simultaneous disposal by both civil partners concerned.
	166 section 604(9)	a man and his wife living with him	a man and his wife living with him, or civil partners living together
50	167 section 604(9)(a)	both the husband and his wife	both the husband and his wife or both civil partners
55	168 section 604(9)(d)	owned by the husband and a residence owned by the wife	owned by the husband and a residence owned by the wife, or a residence owned by one civil partner and a residence owned by the other civil partner,
60	169 section 604(11)		(c) Relief under paragraph (b) shall also be given where all other conditions of this section have been met but the

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
			residence concerned has been the sole residence of a dependent relative of the civil partner of the individual.	5
170	section 657(1) in the definition of “an individual to whom subsection (1) applies”	whose spouse, in a case where the individual is a married person,	whose spouse, in a case where the individual is a married person, or whose civil partner, in a case where the individual is in a civil partnership,	10
171	section 657(1) in the definition of “an individual to whom subsection (1) applies”	the wife of an individual is treated for tax purposes as not living with her husband;	the wife of an individual is treated for tax purposes as not living with her husband, or the civil partner of an individual is treated for tax purposes as not living with his or her civil partner;	15 20
172	section 657(2)	a married person whose wife is carrying on farming	a married person whose wife is carrying on farming or a civil partner whose civil partner is carrying on farming	25
173	section 657(2)	individual’s wife	individual’s wife or civil partner	
174	section 657(3)	the spouse or a minor child	the spouse or civil partner, or a minor child or minor child of the civil partner,	30
175	section 664(3)	(3) The amount of any deduction due under subsection (2) shall— (a) where by virtue of section 1017 a woman’s income is deemed to be her husband’s income, be determined separately as regards the part of his income which is his by virtue of that section and the part which is his apart from that section, or (b) where by virtue of section 1017 a man’s income is deemed to be his wife’s income, be determined separately as regards the part of her income which is hers by virtue of that section and the part which is hers apart from that section, and where section 1023 applies any deduction allowed by virtue of subsection (2) shall be allocated to the person and to his or her spouse as if they were not married.	(3) The amount of any deduction due under subsection (2) shall— (a) where by virtue of section 1017 a woman’s income is deemed to be her husband’s income, be determined separately as regards the part of his income which is his by virtue of that section and the part which is his apart from that section, (b) where by virtue of section 1017 a man’s income is deemed to be his wife’s income, be determined separately as regards the part of her income which is hers by virtue of that section and the part which is hers apart from that section, or (c) where by virtue of section 1031C an individual’s income is deemed to be his or her civil partner’s income, be determined separately as regards	35 40 45 50 55 60 65

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5			the part of his or her income which is his or hers by virtue of that section and the part which is his or hers apart from that section,
10			and where section 1023 or 1031H, as the case may be, applies, any deduction allowed by virtue of subsection (2) shall be allocated to the person and to his or her spouse or civil partner as if they were not married or civil partners.
15			
176	section 730C(2)(b)	between a husband and wife	between a husband and wife or between civil partners
20	177 section 730C(2)(c)	(c) between the spouses or former spouses concerned (as the case may be), by virtue of or in consequence of an order made under Part III of the Family Law (Divorce) Act, 1996, on or following the granting of a decree of divorce,	(c) (i) between the spouses or former spouses concerned (as the case may be), by virtue of or in consequence of an order made under Part III of the Family Law (Divorce) Act 1996, on or following the granting of a decree of divorce, or
25			(ii) between the civil partners or former civil partners concerned (as the case may be), by virtue of or in consequence of an order made under Part 12 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, on or following the granting of a decree of dissolution,
30			
35			
40			
45			
50	178 section 730C(2)(e)	(e) between the spouses or former spouses concerned (as the case may be), by virtue of an order or other determination of like effect, which is analogous to an order referred to in paragraph (c) or (d), of a court under the law of a territory other than the State made under or in consequence of the dissolution of a marriage or the legal separation of the spouses, being a dissolution or legal separation that is entitled to be	(e) (i) between the spouses or former spouses concerned (as the case may be), by virtue of an order or other determination of like effect, which is analogous to an order referred to in paragraph (c)(i) or (d), of a court under the law of a territory other than the State made under or in consequence of the dissolution of a marriage or the legal separation of the spouses, being a dissolution or legal separation that is
55			
60			
65			

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
		recognised as valid in the State.	entitled to be recognised as valid in the State, or (ii) between the civil partners or former civil partners concerned (as the case may be), by virtue of an order or other determination of like effect, which is analogous to an order referred to in paragraph (c)(ii), of a court under the law of a territory other than the State made under or in consequence of the dissolution of a civil partnership, being a dissolution that is entitled to be recognised as valid in the State.
			5 10 15 20 25
179	section 739B(1) in clause (IV)(A) in the definition of “chargeable event”	between a husband and wife	between a husband and wife or between civil partners
			30
180	section 739B(1), new subclause (BA) in clause (IV) in the definition of “chargeable event”		(BA) between the civil partners or former civil partners concerned (as the case may be), by virtue of or in consequence of an order made under Part 12 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, on or following the granting of a decree of dissolution,
			35 40 45
181	section 739B(1)(IV) in the definition of “chargeable event” and new subclause (DA)	(C) between the spouses concerned, by virtue or in consequence of an order made under Part II of the Family Law Act, 1995, on or following the granting of a decree of judicial separation within the meaning of that Act, or (D) between the spouses or former spouses concerned (as the case may be), by virtue of an order or other determination of like effect, which is analogous to an order referred to in	(C) between the spouses concerned, by virtue or in consequence of an order made under Part II of the Family Law Act 1995, on or following the granting of a decree of judicial separation within the meaning of that Act, (D) between the spouses or former spouses concerned (as the case may be), by virtue of an order or other determination of like effect, which is analogous to an order referred to in
			50 55 60 65

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
5 10 15 20 25 30 35		subparagraph (B) or (C), of a court under the law of a territory other than the State made under or in consequence of the dissolution of a marriage or the legal separation of the spouses, being a dissolution or legal separation that is entitled to be recognised as valid in the State,	subparagraph (B) or (C), of a court under the law of a territory other than the State made under or in consequence of the dissolution of a marriage or the legal separation of the spouses, being a dissolution or legal separation that is entitled to be recognised as valid in the State, or (DA) between the civil partners or former civil partners concerned (as the case may be), by virtue of an order or other determination of like effect, which is analogous to an order referred to in subparagraph (BA), of a court under the law of a territory other than the State made under or in consequence of the dissolution of a civil partnership, being a dissolution that is entitled to be recognised as valid in the State,	
182	section 759(1)	spouse	spouse or civil partner	
40	183	section 760(1)	spouse	spouse or civil partner
45 50	184	section 770(1) in the definition of “pension adjustment order”	“pension adjustment order” means an order made in accordance with either section 12 of the Family Law Act, 1995, or section 17 of the Family Law (Divorce) Act, 1996;	“pension adjustment order” means an order made in accordance with section 12 of the Family Law Act 1995, section 17 of the Family Law (Divorce) Act 1996, or section 121 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;
55	185	section 770(1) in the definition of “proprietary director”	either alone or together with his or her spouse and minor children	either alone or together with his or her spouse and minor children or, as the case may be, his or her civil partner, his or her minor children and the minor children of his or her civil partner
60	186	section 770(1) in the definition of “proprietary director”	his or her spouse	his or her spouse or civil partner

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
187	section 770(1) in the definition of “relevant date”	the decree of separation or the decree of divorce,	the decree of separation, the decree of divorce, or the decree of dissolution,	5
188	section 772(2)(a)	the widow or widower, children or dependants or personal representatives of, the employee;	the widow, widower, surviving civil partner, children or dependants, or personal representatives, of the employee, or children of the surviving civil partner of the employee;	10
189	section 772(3)(b)	any widow, widower, children or dependants of an employee	any widow, widower, surviving civil partner, children or dependants, or children of the surviving civil partner, of an employee	15
190	section 772(3)(c)	any widow or widower, children, dependants or personal representatives of an employee	any widow, widower, surviving civil partner, children or dependants, or personal representatives, of an employee, or children of the surviving civil partner of an employee	20 25
191	section 772(3)(d)	any widow, widower, children or dependants of an employee	any widow, widower, surviving civil partner, children or dependants, or children of the surviving civil partner of an employee	30
192	section 772(3A)(a)	spouse or former spouse	spouse or former spouse, or civil partner or former civil partner,	
193	section 776(2)(ba)(i)	any widow, widower, children or dependants of the officer or employee	any widow, widower, surviving civil partner, children or dependants, or children of the surviving civil partner, of the officer or employee	35
194	section 777(5)	spouse, widow or widower, children, dependants or personal representatives.	spouse, civil partner, widow, widower, surviving civil partner, children, dependants, personal representatives or children of the surviving civil partner.	40 45
195	section 783(1)(b)	spouse or an infant child	spouse, civil partner, infant child or infant child of the civil partner	
196	section 783(4)	spouse	spouse or civil partner	50
197	section 783(4)	spouse’s	spouse’s or civil partner’s	
198	section 784(2)(a)(iii)	widow or widower	widow, widower or surviving civil partner	55
199	section 784(3)(a)	widow or widower	widow, widower or surviving civil partner	
200	section 784(3)(e)	marriage (or remarriage)	marriage or remarriage or on entering into a civil partnership or a new civil partnership	60

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
	201	section 784(4)(b)	families or dependants	families, civil partners, dependants or the children of their civil partners
5	202	section 784A(4)(b)(i)	spouse	spouse or civil partner
	203	section 784A(4)(c)(ii)	a child	a child or child of the civil partner
	204	section 784B(1)(b)(ii)	spouse	spouse or civil partner
10	205	section 785(1)(a)	wife or husband	wife, husband or civil partner
	206	section 785(2)(a)	wife or husband or dependant	wife, husband, civil partner or dependant
15	207	section 785(2)(c)	wife or husband or dependant	wife, husband, civil partner or dependant
	208	section 785(5)	wives, husbands and dependants	wives, husbands, civil partners and dependants
	209	section 786(2)	widow, widower or dependant	widow, widower, surviving civil partner or dependant
20	210	section 787	spouse	spouse or civil partner
	211	section 787B	spouse	spouse or civil partner
	212	section 787B(2)	spouse's	spouse's or civil partner's
25	213	section 787K(1)(c)(iii)	widow or widower	widow, widower or surviving civil partner
	214	section 787K(2)(d)	on marriage (or remarriage)	on marriage or remarriage or on entering into a civil partnership or a new civil partnership
30	215	section 787L(3)	widow, widower or dependant	widow, widower, surviving civil partner or dependant
35	216	section 787O(5)(a) in the definition of "applied"	"applied", in relation to a transfer amount, means the application of the transfer amount in accordance with subsection (5), (6), (8) or (9) of section 12 of the Family Law Act 1995 or, as the case may be, subsection (5), (6), (8) or (9) of section 17 of the Family Law (Divorce) Act 1996;	"applied", in relation to a transfer amount, means the application of the transfer amount in accordance with subsection (5), (6), (8) or (9) of section 12 of the Family Law Act 1995, subsection (5), (6), (8) or (9) of section 17 of the Family Law (Divorce) Act 1996, or subsections (1) and (2), or subsection (3), (5) or (6), of section 123 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, as the case may be;
40				
45				
50				
55	217	section 787O(5)(a) in the definition of "pension adjustment order"	"pension adjustment order" means an order made in accordance with section 12(2) of the Family Law Act 1995 or, as the case may be, section 17(2) of the Family Law (Divorce) Act 1996 or any variation of such an order made by an order under section 18(2) or, as the case may be, section	"pension adjustment order" means an order made in accordance with— (i) section 12(2) of the Family Law Act 1995, (ii) section 17(2) of the Family Law (Divorce) Act 1996,
60				

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
		22(2), respectively, of those Acts, the operation of which has not been suspended (or if suspended, or further suspended, has been revived) or discharged by an order made under the said section 18(2) or, as the case may be, section 22(2) of those Acts;	<p>or</p> <p>(iii) section 121(2) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, 5</p> <p>or any variation of such an order made by an order under— 10</p> <p>(I) section 18(2) of the Family Law Act 1995, 15</p> <p>(II) section 22(2) of the Family Law (Divorce) Act 1996, or</p> <p>(III) section 131(3) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, 20</p> <p>25</p> <p>the operation of which has not been suspended (or if suspended, or further suspended, has been revived) or discharged by an order made under any of the relevant provisions referred to in subparagraph (I), (II) or (III); 30</p>
218	section 787O(5)(a) in the definition of “designated benefit” and “transfer amount”	“designated benefit” and “transfer amount” have the meaning and construction assigned to them, respectively, in section 12 of the Family Law Act 1995 or, as the case may be, section 17 of the Family Law (Divorce) Act 1996.	<p>“designated benefit” and “transfer amount” have the meaning and construction assigned to them, 35</p> <p>respectively, in section 12 of the Family Law Act 1995, 40</p> <p>section 17 of the Family Law (Divorce) Act 1996 or section 121 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, as the case may be. 45</p>
219	section 790	widow or widower, or to the individual’s child or any of the individual’s relatives or dependants	widow, widower or surviving civil partner, or to the individual’s child or the child of the surviving civil partner or any of the individual’s relatives or dependants 50
220	section 790AA(18)(a)	<p>(a) a lump sum that is paid to—</p> <p>(i) a widow or widower,</p> <p>(ii) children,</p> <p>(iii) dependants, or</p> <p>(iv) personal representatives,</p>	<p>(a) a lump sum that is paid to— 55</p> <p>(i) a widow or widower,</p> <p>(ii) a surviving civil partner, 60</p> <p>(iii) children,</p> <p>(iv) dependants,</p> <p>(v) personal</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
5		of a deceased individual, or	representatives, or (vi) children of the civil partner of a deceased individual, or	
221	section 791	wife or husband	wife, husband or civil partner	
10	222	section 791(3)	husband and wife are living apart	husband and wife, or civil partners, are living apart
223	section 794	husband or wife	husband, wife or civil partner	
15	224	section 794(4)	not being a child of the settlor	not being a child of the settlor or the settlor's civil partner
225	section 794(5)(b)(iii)	husband, wife or issue	husband, wife, civil partner or issue	
226	section 798(1)	child of such person	child of such person or such person's civil partner	
20	227	section 806(2)(b)	husband or wife	husband, wife or civil partner
25	228	section 815(3)(d)	(d) where the sale or transfer is a sale or transfer by a wife to her husband at a time when she is treated as living with him for income tax purposes as provided in section 1015, or a sale or transfer by a husband to a wife at such time, the husband and the wife being regarded for the purposes of paragraph (a), in the case of such a transaction or in the case of a sale or transfer by the husband or the wife to any other person after such a transaction or transactions, as being the same owner, or	(d) where the sale or transfer is a sale or transfer— (i) by a wife to her husband at a time when she is treated as living with him for income tax purposes as provided in section 1015, or a sale or transfer by a husband to a wife at such time, or (ii) by a civil partner to his or her civil partner at a time when one civil partner is treated as living with the other for income tax purposes as provided in section 1031A, the husband and the wife, or the civil partners, as the case may be, being regarded for the purposes of paragraph (a), in the case of such a transaction or in the case of a sale or transfer by the husband or the wife, or either civil partner, as the case may be, to any other person after such a transaction or transactions, as being the same owner, or
30				
35				
40				
45				
50				
55				
60				
229	section 839	married or not,	married or not or in a civil partnership or not,	

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
230	section 839(2)(b)	A couple married to each other	Two individuals who are married to each other, or are civil partners of each other	
231	section 847A(9)	spouse	spouse or civil partner	5
232	section 847A(9)	section 1017,	section 1017 or 1031C,	
233	section 848A(7)	spouse	spouse or civil partner	10
234	section 848A(7)	section 1017,	section 1017 or 1031C,	
235	section 881	spouse	spouse or civil partner	
236	section 881(3)	Chapter 1 of Part 44.	Chapter 1 of Part 44 or Chapter 1 of Part 44A, as the case may be.	15
237	section 890(1)	a married woman,	a married person, a civil partner,	
238	section 906A(1) in the definition of “connected person”	the spouse of or a minor child of the first-mentioned individual	the spouse or civil partner of, or a minor child or minor child of the civil partner of, the first-mentioned individual	20
239	section 909(2)	spouse	spouse or civil partner	25
240	section 909(2)(b)	section 1015,	section 1015 or 1031A, as the case may be,	
241	section 909(3)(a)(ii)	spouse	spouse or civil partner	30
242	section 909(3)(b)	a minor child of an individual referred to in subparagraph (i) or (ii) of paragraph (a)	a minor child of, or a minor child of the civil partner of, an individual referred to in subparagraph (i) or (ii) of paragraph (a)	35
243	section 909(3)(b)	the minor child	that minor child	
244	section 950(1) in the definition of “chargeable person”	section 1017	section 1017 or 1031C	40
245	section 950(1) in the definition of “chargeable person”	spouse	spouse or civil partner	45
246	section 950(1) in the definition of “specified provisions”	and section 1023;	section 1023, and section 1031H;	50
247	section 951(8)	(8) In a case to which section 1023(5) applies, a return containing for both the husband and the wife the matters and particulars required by subsection (1) shall, if delivered by one spouse, satisfy the	(8) In a case to which section 1023(5) or 1031H(5), as the case may be, applies, a return containing for both the husband and the wife, or both civil partners, the matters and particulars	55 60

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5		obligation of the other spouse under this section.	required by subsection (1) shall, if delivered by one spouse, or one civil partner, satisfy the obligation of the other spouse or civil partner under this section.
10 15 20 25 30 35 40 45 50 55	248 section 958(7)	<p>(7) Where for a chargeable period, being a year of assessment for income tax, a chargeable person is assessed to tax in accordance with section 1017, and that person was not so assessed for the preceding chargeable period or for the pre-preceding chargeable period or for both of those periods either—</p> <p>(a) because the person's spouse was so assessed for either or both of those periods, or</p> <p>(b) because the person and the person's spouse were assessed to tax in accordance with section 1016 or 1023 for either or both of those periods,</p> <p>subparagraphs (ii) and (iii) of subsection (4)(b) and subsection (5)(a) shall apply as if the person and the person's spouse had elected in accordance with section 1018 or 1019, as the case may be, for the person to be assessed to tax in accordance with section 1017 for any of those periods for which the person or the person's spouse were entitled to so elect or would have been so entitled if section 1019 had applied.</p>	<p>(7) Where for a chargeable period, being a year of assessment for income tax, a chargeable person is assessed to tax in accordance with section 1017 or 1031C, and that person was not so assessed for the preceding chargeable period or for the pre-preceding chargeable period or for both of those periods either—</p> <p>(a) because the person's spouse or civil partner was so assessed for either or both of those periods, or</p> <p>(b) because the person and the person's spouse or civil partner were assessed to tax in accordance with section 1016 or 1023, or section 1031B or 1031H, as the case may be, for either or both of those periods,</p> <p>subparagraphs (ii) and (iii) of subsection (4)(b) and subsection (5)(a) shall apply as if the person and the person's spouse or civil partner had elected in accordance with section 1018, 1019 or 1031D, as the case may be, for the person to be assessed to tax in accordance with section 1017 or 1031C for any of those periods for which the person or the person's spouse or civil partner were entitled to so elect or, in the case of married persons, would have been so entitled if section 1019 had applied.</p>
60	249 section 1026(3)(c)	another marriage	another marriage or a civil partnership
	250 section 1084(3)(b)	to whom section 1017 applies and whose spouse	to whom section 1017 or 1031C applies and whose spouse or civil partner
65	251 section 1084(4)(b)	person's spouse	person's spouse or civil partner

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)	
252	section 1084(4)(b)	being a spouse in relation to whom section 1016 applies	being a spouse in relation to whom section 1016 applies, or a civil partner in relation to whom section 1031B applies,	5
253	Schedule 28, paragraph 7	a married woman living with her husband, or a married woman whose husband is not accountable for the payment of tax charged on her,	a married woman living with her husband, or a civil partner living with his or her civil partner, or a married woman whose husband is not accountable for the payment of tax charged on her, or a civil partner whose civil partner is not accountable for the payment of tax charged on his or her civil partner,	10 15

SCHEDULE 2

Section 2.

AMENDMENTS OF STAMP DUTIES CONSOLIDATION ACT 1999

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5 10 15 20	1 section 1(1)		<p>“civil partner” means a civil partner within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;</p> <p>“civil partnership” means—</p> <p>(a) a civil partnership registration referred to in section 3(a) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or</p> <p>(b) a legal relationship referred to in section 3(b) of that Act;</p>
25	2 section 18	spouse	spouse or civil partner
	3 section 81AA	spouse	spouse or civil partner
	4 section 93	spouse	spouse or civil partner
30 35	5 section 96(1)	by a spouse or spouses of a marriage to either spouse or to both spouses of that marriage.	by a spouse or spouses of a marriage to either spouse or to both spouses of that marriage, or by a civil partner or the civil partners in a civil partnership to either civil partner or both civil partners in that civil partnership.
	6 section 96(2)	spouse	spouse or civil partner
40	7 section 97(1)	either or both of the spouses who were parties to the marriage concerned	either or both of the spouses or the civil partners who were parties to the marriage or the civil partnership concerned, as the case may be,
45	8 section 97(2)(a)(ii)	Family Law (Divorce) Act, 1996, or	Family Law (Divorce) Act 1996 or Part 12 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or
50	9 section 97(2)(a)(iii)	a marriage	a marriage or a civil partnership
	10 section 97(2)(b)	spouses	spouses or civil partners
55	11 new section 97A		<p>Certain transfers by cohabitants.</p> <p>97A.—(1) Stamp duty shall not be chargeable on an instrument executed on or after 1 January 2011 by</p>

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
			<p>which property is transferred pursuant to an order under section 174 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 by a cohabitant (within the meaning of that Act) to his or her cohabitant. 5</p> <p>(2) Subsection (1) does not apply in relation to an instrument referred to in that subsection by which any part of or beneficial interest in the property concerned is transferred to a person other than the cohabitants concerned. 10</p> <p>(3) Section 30(3) shall not apply to a transfer to which subsection (1) applies. 15</p> <p>20</p>
12	Schedule 1, paragraph 15	Where paragraphs (7) to (13) apply in the case of a conveyance or transfer on sale or in the case of a conveyance or transfer operating as a voluntary disposition <i>inter vivos</i> the instrument contains a certificate by the party to whom the property is being conveyed or transferred to the effect that the person becoming entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to a beneficial interest in the property, each of them) is related to the person or each of the persons immediately theretofore entitled to the entire beneficial interest in the property in one or other of the following ways, that is, as a lineal descendant, parent, grandparent, step-parent, husband or wife, brother or sister of a parent or brother or sister, or lineal descendant of a parent, husband or wife or brother or sister	<p>Where paragraphs (7) to (13) apply in the case of a conveyance or transfer on sale or in the case of a conveyance or transfer operating as a voluntary disposition <i>inter vivos</i> the instrument contains a certificate by the party to whom the property is being conveyed or transferred to the effect that the person becoming entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to a beneficial interest in the property, each of them) is related to the person or each of the persons immediately theretofore entitled to the entire beneficial interest in the property in one or other of the following ways, that is, as a lineal descendant, parent, grandparent, step-parent, husband or wife, brother or sister of a parent or brother or sister, or lineal descendant of a parent, husband or wife or brother or sister, or is, as respects the person or each of the persons immediately theretofore entitled, his or her civil partner, the civil partner of either of his or her parents or the civil partner of one or more of his or her lineal descendants 25</p> <p>30</p> <p>35</p> <p>40</p> <p>45</p> <p>50</p> <p>55</p> <p>60</p> <p>65</p>

SCHEDULE 3

Section 3.

AMENDMENTS OF CAPITAL ACQUISITIONS TAX CONSOLIDATION ACT
2003

5 Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
10 15 20 25 30 35 40 45	1 section 2(1)		<p>“child of the civil partner” in relation to an individual, means a child of the individual’s civil partner who was born before the registration of their civil partnership or during their civil partnership;</p> <p>“civil partner” means a civil partner within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;</p> <p>“civil partnership” means—</p> <p>(a) a civil partnership registration referred to in section 3(a) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, or</p> <p>(b) a legal relationship referred to in section 3(b) of that Act;</p> <p>“decree of dissolution” means a decree under section 110 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;</p> <p>“surviving civil partner”, in relation to 2 individuals who were civil partners of each other until the death of one of them, means the civil partner other than the civil partner who died;</p>
50 55 60	2 section 2(1) in paragraph (m) of the definition of “disposition”	the payment of a share as a legal right under Part IX of the Succession Act 1965, to a deceased person’s spouse, or the making of provision for a widow or child of a deceased person under section 56 or section 117 of the Succession Act 1965, or an analogous share or provision paid or made on the death of a deceased person to or for the benefit of any person under the law of another territory,	the payment of a share as a legal right under Part IX of the Succession Act 1965, to a deceased person’s spouse or civil partner, or the making of provision for a widow, surviving civil partner or child of a deceased person under section 56 or section 117 of the Succession Act 1965, or an analogous share or provision paid or made on the death of a deceased person to or for the benefit of any person under the law of another territory,

Item No.	Provision amended	Words to be deleted	Words to be inserted	
(1)	(2)	(3)	(4)	
3	section 5(4)	relative of the person becomes	relative of the person, the civil partner of the person, or a child of the civil partner of the person, becomes	5
4	section 14 in the definition of "principal objects"	<p>"principal objects", in relation to a discretionary trust, means such objects, if any, of the trust for the time being as are—</p> <p>(a) the spouse of the disponer,</p> <p>(b) the children of the disponer, or</p> <p>(c) the children of a child of the disponer, where such child predeceased the disponer.</p>	<p>"principal objects", in relation to a discretionary trust, means such objects, if any, of the trust for the time being as are—</p> <p>(a) the spouse or civil partner of the disponer,</p> <p>(b) the children of the disponer,</p> <p>(c) the children of the civil partner of the disponer,</p> <p>(d) the children of a child of the disponer, where such child predeceased the disponer,</p> <p>(e) the children of a child of the civil partner of the disponer, where such child predeceased the disponer,</p> <p>(f) the children of the civil partner of a child of the disponer, where such child predeceased the disponer, or</p> <p>(g) the children of the civil partner of a child of the civil partner of the disponer, where such child predeceased the disponer.</p>	<p>10</p> <p>15</p> <p>20</p> <p>25</p> <p>30</p> <p>35</p> <p>40</p> <p>45</p>
5	section 27(1) in the definition of "group of shares"	"group of shares", in relation to a private company, means the aggregate of the shares in the company of the donee or successor, the relatives of the donee or successor, nominees of the donee or successor, nominees of relatives of the donee or successor, and the trustees of a settlement whose objects include the donee or successor or relatives of the donee or successor;	<p>"group of shares", in relation to a private company, means the aggregate of the shares in the company of—</p> <p>(a) the donee or successor,</p> <p>(b) the relatives, civil partner or children of the civil partner, of the donee or successor,</p> <p>(c) nominees of the donee or successor,</p> <p>(d) nominees of—</p> <p>(i) relatives of the donee or successor,</p>	<p>50</p> <p>55</p> <p>60</p> <p>65</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
5			(ii) the civil partner of the donee or successor, or
			(iii) children of the civil partner of the donee or successor,
			and
10			(e) the trustees of a settlement whose objects include—
			(i) the donee or successor,
15			(ii) relatives of the donee or successor,
			(iii) the civil partner of the donee or successor, or
20			(iv) the children of the civil partner of the donee or successor;
25	6 section 27(2)(b)(i)	(i) such benefit as would be appropriate to the ownership of that interest if the second-mentioned company were under the control of the first-mentioned company in the same manner as (on the date on which the market value is to be ascertained) the second-mentioned company is under the control of the following, that is, the first-mentioned company, the donee or successor, the relatives of the donee or successor, nominees of the donee or successor, nominees of relatives of the donee or successor, and the trustees of a settlement whose objects include the donee or successor or relatives of the donee or successor, or	(i) such benefit as would be appropriate to the ownership of that interest if the second-mentioned company were under the control of the first-mentioned company in the same manner as (on the date on which the market value is to be ascertained) the second-mentioned company is under the control of any of the following:
30			(I) the first-mentioned company;
			(II) the donee or successor;
35			(III) the relatives, civil partner or children of the civil partner, of the donee or successor;
40			(IV) nominees of the donee or successor;
45			(V) nominees of relatives, the civil partner or children of the civil partner, of the donee or successor;
50			(VI) the trustees of a settlement whose objects include—
55			
60			

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
			<p>(A) the donee or successor, or</p> <p>(B) relatives, the civil partner or children of the civil partner, of the donee or successor,</p> <p>or</p>
7	section 27(3)	(3) In this section, a reference to a company controlled by the donee or successor is a reference to a company that is under the control of any one or more of the following, that is, the donee or successor, the relatives of the donee or successor, nominees of the donee or successor, nominees of relatives of the donee or successor, and the trustees of a settlement whose objects include the donee or successor or relatives of the donee or successor; and for the purposes of this section, a company which is so controlled by the donee or successor shall be regarded as being itself a relative of the donee or successor.	<p>(3) In this section, a reference to a company controlled by the donee or successor is a reference to a company that is under the control of any one or more of the following:</p> <p>(a) the donee or successor;</p> <p>(b) the relatives, civil partner or children of the civil partner, of the donee or successor;</p> <p>(c) nominees of the donee or successor;</p> <p>(d) nominees of relatives, the civil partner or children of the civil partner, of the donee or successor;</p> <p>(e) the trustees of a settlement whose objects include—</p> <p>(i) the donee or successor, or</p> <p>(ii) relatives, the civil partner or children of the civil partner, of the donee or successor,</p> <p>and for the purposes of this section, a company which is so controlled by the donee or successor shall be regarded as being itself a relative of the donee or successor.</p>
8	section 27(4)(a)(i)	(i) persons who are relatives of any other person together with that other person,	<p>(i) persons who are—</p> <p>(I) relatives of any other person,</p> <p>(II) the civil partner of any other person, or</p> <p>(III) children of the civil partner of any other person,</p> <p>together with that other person,</p>

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
9	section 70	spouse	spouse or civil partner
10	section 71	spouse	spouse or civil partner
11	section 72	spouse	spouse or civil partner
12	section 72	spouses	spouses or civil partners
5	13	section 73 in the definition of “insured”	spouse or civil partner
14	section 77(4)	spouse	spouse or civil partner
10	15	section 78(6)	spouse or civil partner
16	section 82(2)	spouse or child	spouse, civil partner, child or child of the civil partner
17	section 82(4)	a minor child	a minor child or a minor child of the civil partner
15	18	section 82(4)	that minor child or minor child of the civil partner
19	section 85(1)	spouse	spouse or civil partner
20	20	section 85(2)(b)	child of the disponent or of the civil partner of the disponent
21	section 88 and new section 88A	<p>Exemption of certain transfers from capital acquisitions tax following the dissolution of a marriage.</p> <p>88.—(1) Notwithstanding any other provision of this Act, a gift or inheritance taken by virtue or in consequence of an order to which this subsection applies by a spouse who was a party to the marriage concerned is exempt from tax and is not taken into account in computing tax.</p> <p>(2) Subsection (1) applies—</p> <p>(a) to a relief order or an order under section 25 of the Family Law Act 1995, made, following the dissolution of a marriage, or</p> <p>(b) to a maintenance pending relief order made, following the granting of leave under section 23(3) of the Family Law Act 1995, to a spouse whose marriage has been dissolved,</p> <p>(c) to an order referred to in section 41(a) of the Family Law Act 1995, or an order</p>	<p>Exemption of certain transfers from capital acquisitions tax following dissolution of marriage or civil partnership.</p> <p>88.—(1) Notwithstanding any other provision of this Act, a gift or inheritance taken by virtue or in consequence of an order to which this subsection applies by an individual who was a party to the marriage concerned, or to the civil partnership concerned, is exempt from tax and is not taken into account in computing tax.</p> <p>(2) Subsection (1) applies—</p> <p>(a) to a relief order or an order under section 25 of the Family Law Act 1995, made, following the dissolution of a marriage,</p> <p>(b) to a maintenance pending relief order made, following the granting of leave under section 23(3) of the Family Law Act 1995, to a spouse whose marriage has been dissolved,</p> <p>(c) to an order referred to in section 41(a) of the Family Law Act</p>

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
		<p>under section 42(1) of that Act made in addition to or instead of an order under section 41(a) of that Act, in favour of a spouse whose marriage has been dissolved,</p> <p>(d) to an order under Part III of the Family Law (Divorce) Act 1996, and</p> <p>(e) to an order or other determination to like effect, made on or after 10 February 2000, which is analogous to an order referred to in paragraph (a), (b), (c) or (d), of a court under the law of another territory made under or in consequence of the dissolution of a marriage, being a dissolution that is entitled to be recognised as valid in the State.</p>	<p>1995, or an order under section 42(1) of that Act made in addition to or instead of an order under section 41(a) of that Act, in favour of a spouse whose marriage has been dissolved, 5</p> <p>(d) to an order under Part III of the Family Law (Divorce) Act 1996, 10</p> <p>(e) to an order under Part 12 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, and 20</p> <p>(f) to an order or other determination to like effect, made on or after 10 February 2000, which is analogous to an order referred to in paragraph (a), (b), (c), (d) or (e) of a court under the law of another territory made under or in consequence of the dissolution of a marriage or civil partnership, being a dissolution that is entitled to be recognised as valid in the State. 25</p> <p>30</p> <p>35</p> <p>40</p> <p>Certain transfers by qualified cohabitants.</p> <p>88A.—Notwithstanding any other provision of this Act, a gift or inheritance taken by virtue or in consequence of an order made under section 175 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 by a qualified cohabitant, within the meaning of that Act, is exempt from tax and is not taken into account in computing tax. 45</p> <p>50</p> <p>55</p>
22	section 89(4A)	spouse	spouse or civil partner 60
23	section 94	spouse	spouse or civil partner
24	section 97(1)(b)	spouse	spouse or civil partner

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
25	section 100(4)(b)	spouse	spouse or civil partner
26	section 109(7)	spouse	spouse or civil partner
5 10 15 20 25 30 35 40 45 50 55 60	27 Schedule 2, Part 1, paragraph 1, in the definition of “group threshold”	<p>“group threshold”, in relation to a taxable gift or a taxable inheritance taken on a particular day, means—</p> <p>(a) €244,000, where—</p> <p>(i) the donee or successor is on that day the child, or minor child of a deceased child, of the disponer, or</p> <p>(ii) the successor is on that day a parent of the disponer and—</p> <p>(I) the interest taken is not a limited interest, and</p> <p>(II) the inheritance is taken on the death of the disponer;</p> <p>(b) €24,400, where the donee or successor is on that day, a lineal ancestor, a lineal descendant (other than a child, or a minor child of a deceased child), a brother, a sister, or a child of a brother or of a sister of the disponer;</p> <p>(c) €12,200, where the donee or successor (who is not a spouse of the disponer) does not, on that day, stand to the disponer in a relationship referred to in subparagraph (a) or (b);</p>	<p>“group threshold”, in relation to a taxable gift or a taxable inheritance taken on a particular day, means—</p> <p>(a) €244,000, where—</p> <p>(i) the donee or successor is on that day—</p> <p>(I) the child, or the minor child of a deceased child, of the disponer,</p> <p>(II) the child of the civil partner of the disponer, or minor child of a deceased child of the civil partner of the disponer,</p> <p>(III) the minor child of the civil partner of a deceased child of the disponer, or</p> <p>(IV) the minor child of the civil partner of a deceased child of the civil partner of the disponer,</p> <p>or</p> <p>(ii) the successor is on that day a parent of the disponer and—</p> <p>(I) the interest taken is not a limited interest, and</p> <p>(II) the inheritance is taken on the death of the disponer;</p> <p>(b) €24,400, where the donee or successor is on that day—</p> <p>(i) a lineal ancestor of the disponer,</p> <p>(ii) a lineal descendant (other than a</p>

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
			<p>person referred to in any of clauses (I) to (IV) of paragraph (a)(i) of the disponent, 5</p> <p>(iii) a brother or a sister of the disponent, 10</p> <p>(iv) a child of a brother or of a sister of the disponent, or 15</p> <p>(v) a child of the civil partner of a brother or of a sister of the disponent; 20</p> <p>(c) €12,200, where the donee or successor (who is not a spouse or civil partner of the disponent) does not, on that day, stand to the disponent in a relationship referred to in subparagraph (a) or (b); 25</p>
28	Schedule 2, Part 1, paragraph 6	6. Where any donee or successor is, at the date of the gift or at the date of the inheritance, the surviving spouse of a deceased person who, at the time of that deceased spouse's death, was of nearer relationship than such donee or successor to the disponent, then such donee or successor is, in the computation of the tax payable on such taxable gift or taxable inheritance, deemed to bear to the disponent the relationship of that deceased person.	<p>6. Where any donee or successor is, at the date of the gift or at the date of the inheritance— 30</p> <p>(a) the surviving spouse of a deceased person, or 35</p> <p>(b) the surviving civil partner of a deceased person, 40</p> <p>and, at the time of the death of the deceased person, that deceased person was of nearer relationship than such donee or successor to the disponent, then such donee or successor is, in the computation of the tax payable on such taxable gift or taxable inheritance, deemed to bear to the disponent the relationship of that deceased person. 45</p> <p>50</p> <p>55</p>
29	Schedule 2, Part 1, paragraph 7(2)	(2) For the purpose of computing the tax payable on a gift or inheritance, the donee or successor is deemed to bear to the disponent the relationship of a child in any case where the donee or successor is a child of a brother, or a child of a sister, of the disponent and either—	<p>(2) For the purpose of computing the tax payable on a gift or inheritance made by a disponent to a donee or successor who is— 60</p> <p>(a) a child of the disponent's brother or sister, or 65</p> <p>(b) a child of the civil partner of the 70</p>

Item No. (1)	Provision amended (2)	Words to be deleted (3)	Words to be inserted (4)
5 10 15 20 25 30 35 40 45 50 55 60 65 70		<p>(a) the donee or successor has worked substantially on a full-time basis for the disponent for the relevant period in carrying on, or in assisting in carrying on, the trade, business or profession of the disponent, and the gift or inheritance consists of property which was used in connection with that business, trade or profession; or</p> <p>(b) the donee or successor has worked substantially on a full-time basis for a company for the relevant period in carrying on, or in assisting in carrying on, the trade, business or profession of the company, and the gift or inheritance consists of shares in that company.</p>	<p>disponent's brother or sister,</p> <p>the same rules apply as where the gift or inheritance is made to the disponent's child if—</p> <p>(i) the donee or successor has worked substantially on a full-time basis for the disponent for the relevant period in carrying on, or in assisting in carrying on, the trade, business or profession of the disponent, and the gift or inheritance consists of property which was used in connection with that business, trade or profession, or</p> <p>(ii) the donee or successor has worked substantially on a full-time basis for a company for the relevant period in carrying on, or in assisting in carrying on, the trade, business or profession of the company, and the gift or inheritance consists of shares in that company.</p>

SCHEDULE 4

AMENDMENT OF VALUE-ADDED TAX CONSOLIDATION ACT 2010

Item No.	Provision amended	Words to be deleted	Words to be inserted
(1)	(2)	(3)	(4)
1	section 97(3)(b)	spouse	spouse or civil partner

5



**AN BILLE AIRGEADAIS (Uimh. 3), 2011
FINANCE (No. 3) BILL 2011**

EXPLANATORY MEMORANDUM

Section 1 and *Schedule 1* give effect to the changes necessary to the Taxes Consolidation Act 1997 to introduce the tax changes required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.

The section inserts a new Part 44A to the Taxes Consolidation Act 1997 containing 14 sections which provide for the same tax treatment for civil partners in a registered partnership as is currently available to married couples.

This section also inserts a new Part 44B to the Taxes Consolidation Act 1997 containing 3 sections to deal with the tax consequences for cohabitants on the break-up of their relationship and any maintenance requirements that arise as a result.

Schedule 1 contains the technical amendments to the Taxes Consolidation Act 1997 required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010. This material is in a table showing the legislative reference, the current text of the legislation and the replacement text.

Section 2 and *Schedule 2* give effect to the changes necessary to the Stamp Duties Consolidation Act 1999 to introduce the tax changes required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.

Schedule 2 contains the technical amendments to the Stamp Duties Consolidation Act 1999 required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010. This material is in a table showing the legislative reference, the current text of the legislation and the replacement text.

Section 3 and *Schedule 3* give effect to the changes necessary to the Capital Acquisition Tax Consolidation Act 2003 to introduce the tax changes required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.

Schedule 3 contains the technical amendments to the Capital Acquisition Tax Consolidation Act 2003 required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010. This material is in a table showing the legislative reference, the current text of the legislation and the replacement text.

Section 4 and *Schedule 4* give effect to the changes necessary to the Value-Added Tax Consolidation Act 2010 to introduce the tax changes required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.

Schedule 4 contains all the technical amendments to the Value-Added Tax Consolidation Act 2010 required as a consequence of the passing of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010. This material is in a table showing the legislative reference, the current text of the legislation and the replacement text.

Section 5 contains the provisions relating to short title, construction and commencement.

*An Roinn Airgeadais,
Meitheamh, 2011.*