

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No.4466 of 21 May, 2018**

LEGAL NOTICE NO. 113 OF 2018.

CIVIL PARTNERSHIP ACT 2014

**CIVIL PARTNERSHIP (CONSEQUENTIAL AMENDMENTS)
REGULATIONS 2018**

In exercise of the powers conferred on it by section 122 of the Civil Partnership Act 2014, the Government has made the following Regulations–

Title and commencement.

1. These Regulations may be cited as the Civil Partnership (Consequential Amendments) Regulations 2018 and come into operation on the date of publication.

Amendment to the Home Purchase (Deductions) Rules, 1989.

2.(1) The Home Purchase (Deductions) Rules, 1989 are amended in accordance with this regulation.

(2) In rule 2–

- (a) sub-rule (1) after “spouse” insert “or civil partner”;
- (b) sub-rules (1)(b)(i) and (ii) after “spouse” insert “or civil partner’s” in each place it appears; and
- (c) sub-rule (2)(c) after “spouse” insert “or civil partner”.

(3) In rule 2A(1)(b)(i) and (ii) after “spouse” insert “or civil partner’s” in each place it appears.

Amendment to the Home Purchase (Special Deduction) Rules 2004.

3.(1) The Home Purchase (Special Deduction) Rules 2004 are amended in accordance with this regulation.

(2) In sub-rule 3(2)–

- (a) paragraph (c)-
 - (i) after “married” insert “or in a civil partnership”; and
 - (ii) after “spouse” insert “or civil partner” in each place it appears.
 - (b) paragraph (d)-
 - (i) after “spouse” insert “or civil partner” in each place it appears;
 - (ii) substitute “she” with “he”; and
 - (iii) after “married” insert “or in a civil partnership”.
 - (c) paragraphs (f) and (g) after “spouse” insert “or civil partner” in each place it appears.
- (3) In rule 4-
- (a) sub-rule (2) after “spouse” insert “or civil partner”;
 - (b) sub-rule (3)(b)(ii) after “spouse” insert “or civil partner”; and
 - (c) sub-rule (4)(b) after “spouse” insert “or civil partner”.

Amendment to the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992.

4.(1) The Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 are amended in accordance with this regulation.

(2) In the “ARRANGEMENT OF RULES.”, Rule 7, substitute “Deduction for a spouse.” with “Deduction for a spouse or a civil partner.”.

(3) In rule 3(46) after “spouse” insert “, civil partner”.

(4) In rule 6B-

- (a) insert “or” before “civil partner” in each place it appears;

(b) sub-rule (4)(c) after “spouse” insert “or civil partner”; and

(c) sub-rule (6) after “married” insert “or in a civil partnership”.

(5) For the heading appearing above rule 7 substitute “Deduction for a spouse.” with “Deduction for a spouse or a civil partner.”.

(6) In rule 7(2) after-

(a) “married” insert “or in a civil partnership”; and

(b) “spouse” insert “or civil partner”.

(7) In rule 16-

(a) after “married” insert “or in a civil partnership” in each place it appears; and

(b) after “spouse” insert “or civil partner” in each place it appears.

(8) In rule 17 after “spouse” insert “or civil partner”.

(9) In rule 20B(1) after “spouse” insert “or civil partner”.

(10) In rule 21-

(a) sub-rule (2) after “spouse” insert “or civil partner”; and

(b) sub-rule (8) after “spouse” insert “or civil partner” in each place it appears.

(11) In rule 22-

(a) sub-rule (2)(a) after “a married couple” insert “or civil partners”;

(b) sub-rule (2)(b) after “spouse” insert “or civil partner”;

(c) sub-rule (4) after “spouse” insert “or civil partner” in each place it appears; and

(d) sub-rule (6) after “spouse” insert “or civil partner”.

Dated 21st May, 2018.

F R PICARDO,
Chief Minister,
For the Government.