

# **Income Tax Amendment Bill**

Government Bill

As reported from the committee of the whole House

This bill was formerly part of the Relationships (Statutory References) Bill, as reported from the Justice and Electoral Committee. The committee of the whole House has further amended the bill and has divided it into the following bills:

- The Relationships (Statutory References) Bill, comprising subpart 20 of Part 1, Part 2, and Schedules 13, 13A, 14, and 15
- The Administration Amendment Bill (No 2), comprising subpart 1 of Part 1
- The Care of Children Amendment Bill, comprising subpart 1A of Part 1 and Schedule 1AA
- The Child Support Amendment Bill (No 3), comprising subpart 2 of Part 1 and Schedule 1
- The Deaths by Accidents Compensation Amendment Bill, comprising subpart 3 of Part 1
- The Estate and Gift Duties Amendment Bill, comprising subpart 4 of Part 1 and Schedule 2
- The Goods and Services Tax Amendment Bill, comprising subpart 5 of Part 1 and Schedule 3
- The Government Superannuation Fund Amendment Bill (No 4), comprising subpart 6 of Part 1 and Schedule 3A
- The Income Tax Amendment Bill, comprising subpart 7 of Part 1 and Schedule 4
- The Injury Prevention, Rehabilitation, and Compensation Amendment Bill (No 4), comprising subpart 7A of Part 1 and Schedule 4A

- The Interpretation Amendment Bill, comprising subpart 8 of Part 1
  - The Life Insurance Amendment Bill (No 2), comprising subpart 9 of Part 1
  - The Marriage Amendment Bill, comprising subpart 10 of Part 1
  - The Minors' Contracts Amendment Bill, comprising subpart 11 of Part 1
  - The New Zealand Superannuation Amendment Bill (No 2), comprising subpart 12 of Part 1 and Schedules 5 and 6
  - The Parental Leave and Employment Protection Amendment Bill (No 2), comprising subpart 12A of Part 1 and Schedule 6A
  - The Property (Relationships) Amendment Bill, comprising subpart 13 of Part 1 and Schedule 7
  - The Real Estate Agents Amendment Bill, comprising subpart 14 of Part 1
  - The Social Security Amendment Bill, comprising subpart 15 of Part 1 and Schedules 8, 9, and 9A
  - The Tax Administration Amendment Bill, comprising subpart 16 of Part 1 and Schedule 10
  - The Trustee Amendment Bill, comprising subpart 17 of Part 1
  - The War Pensions Amendment Bill (No 3), comprising subpart 8 of Part 1 and Schedules 11 and 12
  - The Wills Amendment Bill, comprising subpart 19 of Part 1.
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## Key to symbols used in reprinted bill

### As reported from a select committee

#### Struck out (majority)

Subject to this Act,

Text struck out by a majority

#### New (majority)

Subject to this Act,

Text inserted by a majority

<Subject to this Act,>

Words struck out by a majority

<Subject to this Act,>

Words inserted by a majority

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*Hon David Benson-Pope*

# Income Tax Amendment Bill

Government Bill

## Contents

1	Title	
2	Commencement	
		<b>Schedule 4</b>
37	Amendments to principal Act in Schedule 4	<b>Amendments to Income Tax Act 2004</b>

**The Parliament of New Zealand enacts as follows:**

### **1 Title**

- (1) This Act is the Income Tax Amendment Act **2005**.
- (2) In this Act, the Income Tax Act 2004 is called “the principal Act”.

### **2 Commencement**

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- (1) Except as provided in **subsection (2)**, this Act comes into force on **26 April 2005**.
- (2) **Section 37(2)** comes into force on **1 April 2007**.

### **37 Amendments to principal Act in Schedule 4**

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- (1) The principal Act is amended in the manner set out in **Part 1 of Schedule 4**.
- (2) The principal Act is amended in the manner set out in **Part 2 of Schedule 4**.

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## Schedule 4 Amendments to Income Tax Act 2004

### Part 1

Amendments to come into force on *⟨date to be appointed by Governor-General by Order in Council⟩* ⟨26 April 2005⟩ 5

#### **Section CB 19**

In subsection (1)(b), replace “spouse” with “spouse or civil union partner”.

#### **Section CB 20**

In subsection (1)(a), replace “spouse”, in both places that it occurs, with “spouse or civil union partner”. 10

#### **Section CD 5**

In subsection (1)(a)(iii), replace “spouse” with “spouse or civil union partner”.

#### **Section CD 14**

In paragraph (b) of the definition of **counted associate** in subsection (9), replace “spouse”, in both places that it occurs, with “spouse, civil union partner”. 15

#### **Section CD 19**

In subsection (1)(b), replace “spouse” with “spouse or civil union partner”. 20

#### **Section CD 33**

In subsection (16)(a), replace “spouse” with “spouse or civil union partner”.

In subsection (16)(c), replace “spouse” with “spouse or civil union partner”. 25

In subsection (16)(d), replace “spouse” with “spouse or civil union partner”.

In subsection (16)(d), replace “their spouse’s child” with “a child of their spouse or civil union partner”. 30

#### **Section CE 3**

In the heading to subsection (4), replace “*matrimonial agreements*” with “*relationship agreements*”.

In subsection (4), replace “matrimonial agreement” with “relationship agreement”. 35

#### **Section CE 5**

In subsection (2), replace “spouse” with “spouse or civil union partner”.

## Part 1—continued

**Section CE 5**—continued

In subsection (3)(f), in the words before subparagraph (i), replace “spouse” with “spouse or civil union partner”.

In subsection (3)(f)(ii), replace “spouse”, in both places that it occurs, with “spouse or civil union partner”.

In subsection (3)(g), replace “spouse” with “spouse or civil union partner”. 5

In subsection (3)(h), replace “spouse” with “spouse or civil union partner”.

In subsection (3)(i), replace “spouse” with “spouse or civil union partner”. 10

**Section CF 1**

In the definition of **pension** in subsection (2), replace “spouse”, in each place that it occurs, with “spouse or civil union partner”.

**Section CS 4**

Replace **section CS 4** with the following: 15

**“CS 4 Exclusion of withdrawal to settle division of relationship property**

Section CS 1 does not apply to a withdrawal to the extent that the withdrawal is necessary to settle the division of relationship property under the Property (Relationships) Act 1976 upon the ending of a marriage, civil union or de facto relationship for the purpose of whichever is applicable of sections 2A(2), **2AB(2)** and 2D(4) of that Act.” 20

**Section CW 26**

In paragraph (b), replace “spouse or former spouse” with “spouse, civil union partner, former spouse or former civil union partner”. 25

**Section CW 38**

In paragraph (a)(ii), replace “spouses” with “spouses, civil union partners”.

In paragraph (a)(iii), replace “spouses” with “spouses and civil union partners”. 30

**Section CX 15**

In subsection (3), replace “spouse” with “spouse or civil union partner”.

In subsection (4), in the words before paragraph (a), replace “spouse” with “spouse or civil union partner”. 35

In subsection (5)(a), replace “spouse” with “spouse or civil union partner”.

## Part 1—continued

**Section CX 15**—continued

In subsection (5)(b)(i), replace “spouse” with “spouse or civil union partner”.

In subsection (6)(a), replace “spouse” with “spouse or civil union partner”.

In subsection (6)(b), replace “spouse” with “spouse or civil union partner”. 5

**Section CZ 6**

In subsection (2), replace “matrimonial agreement” with “relationship agreement”.

**Section DB 34** 10

In subsection (1)—

(a) in the words before paragraph (a), replace “spouse” with “spouse or civil union partner”:

(b) in paragraph (a), replace “spouse” with “spouse or civil union partner”. 15

**Section DC 2**

In subsection (1)(d)—

(a) replace “spouse”, in each place that it occurs, with “spouse or civil union partner”:

(b) replace “remarries” with “enters a new marriage or civil union”. 20

In subsection (2), replace “spouse” with “spouse or civil union partner”.

In subsection (3)(f)—

(a) replace “spouse”, in each place that it occurs, with “spouse or civil union partner”: 25

(b) replace “remarries” with “enters a new marriage or civil union”.

In subsection (4), replace “spouse” with “spouse or civil union partner”. 30

**Section DC 3**

In subsection (3), in the words before paragraph (a), replace “spouse” with “spouse or civil union partner”.

In subsection (3)(c)—

(a) replace “spouse”, in each place that it occurs, with “spouse or civil union partner”: 35

(b) replace “remarries” with “enters a new marriage or civil union”.

Part 1—*continued***Section DZ 1**

In subsection (1), replace “matrimonial agreement” with “relationship agreement”.

**Section EE 34**

In subsection (4)(c), replace “matrimonial agreement” with “relationship agreement”. 5

**Section EE 38**

In subsection (2)(b), replace “matrimonial agreement” with “relationship agreement”.

In subsection (3)(b), replace “matrimonial agreement” with “relationship agreement”. 10

In subsection (7)(b), replace “matrimonial agreement” with “relationship agreement”.

**Section EW 10**

In the heading to subsection (5), replace “*matrimonial agreement*” with “*relationship agreement*”. 15

In subsection (5)(c), replace “matrimonial agreement” with “relationship agreement”.

In the heading to subsection (6), replace “*matrimonial agreement*” with “*relationship agreement*”. 20

In subsection (6)(c), replace “matrimonial agreement” with “relationship agreement”.

**Section EZ 11**

In subsection (2)(a), replace “matrimonial agreement” with “relationship agreement”. 25

**Section EZ 20**

In subsection (1)(b), replace “matrimonial agreement” with “relationship agreement”.

**Section EZ 42**

In paragraph (c), replace “matrimonial agreement” with “relationship agreement”. 30

**Section FB 4**

In subsection (2), replace “matrimonial agreement” with “relationship agreement”.

**Section FC 5**

In subsection (1)(b)(ii), replace “matrimonial agreement” with “relationship agreement”. 35



Part 1—*continued***Section FC 5**—continued

In subsection (3)(b), replace “matrimonial agreement” with “relationship agreement”.

**Subpart FF**

In the heading, replace “**Matrimonial transfers**” with “**Transfers under relationship agreements**”.

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**Section FF 1**

In subsection (2), replace “spouse”, in both places that it occurs, with “spouse or civil union partner”.

In subsection (2), replace “matrimonial agreement” with “relationship agreement”.

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**Section FF 2**

Replace “matrimonial agreement” with “relationship agreement”.

**Section FF 3**

Replace “matrimonial agreement” with “relationship agreement”.

**Section FF 4**

Replace “matrimonial agreement” with “relationship agreement”.

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**Section FF 5**

Replace “matrimonial agreement” with “relationship agreement”.

**Section FF 6**

In subsection (1), replace “matrimonial agreement” with “relationship agreement”.

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**Section FF 7**

In the heading, replace “**matrimonial agreement**” with “**relationship agreement**”.

In subsection (1), replace “matrimonial agreement” with “relationship agreement”.

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In subsection (3), replace “matrimonial agreement” with “relationship agreement”.

**Section FF 8**

Replace “matrimonial agreement” with “relationship agreement”.

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**Section FF 9**

Replace “matrimonial agreement” with “relationship agreement”.

**Section FF 10**

In subsection (1)(a)(i), replace “matrimonial agreement” with “relationship agreement”.

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Part 1—*continued***Section FF 10**—continued

In subsection (1)(b), replace “matrimonial agreement” with “relationship agreement”.

In subsection (2)(a), replace “matrimonial agreement” with “relationship agreement”.

**Section FF 11**

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Replace “matrimonial agreement” with “relationship agreement”.

**Section FF 12**

Replace “matrimonial agreement” with “relationship agreement”.

**Section FF 13**

In subsection (1), replace “matrimonial agreement” with “relationship agreement”. 10

In subsection (3), replace “matrimonial agreement” with “relationship agreement”.

**Section FF 14**

In paragraph (c), replace “matrimonial agreement” with “relationship agreement”. 15

**Section FF 15**

In subsection (1), replace “matrimonial agreement” with “relationship agreement”.

**Section FF 16**

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In subsection (1), replace “matrimonial agreement” with “relationship agreement”.

**Section FF 18**

In subsection (1), replace “matrimonial agreement” with “relationship agreement”. 25

In subsection (2), replace “matrimonial agreement” with “relationship agreement”.

**Section FF 19**

Replace “matrimonial agreement” with “relationship agreement”.

**Section GD 1**

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In subsection (4), replace “matrimonial agreement” with “relationship agreement”.

**Section GD 4**

In the heading, replace “spouse” with “spouse or civil union partner”. 35

In the section, replace “spouse”, in both places that it occurs, with “spouse or civil union partner”.

Part 1—*continued***Section HH 3F**

In subsection (3), replace “marriage” with “marriage or <other> partnership”.

Replace subsection (4)(b) with the following:

**Struck out (majority)**

- |   |    |
|---|----|
| “(b) persons are connected by marriage or other partnership if—   | 5  |
| “(i) 1 person is in a marriage or civil union with the other or with a person who is connected by blood relationship, adoption or guardianship to the other:                              | 10 |
| “(ii) 1 person is in a de facto relationship, between a man and a woman, with the other or with a person who is connected by blood relationship, adoption or guardianship to the other:”. |    |

**New (majority)**

- |   |    |
|---|----|
| “(b) persons are connected by marriage or partnership if 1 person is in a marriage, civil union or de facto relationship with the other or with a person who is connected by blood relationship, adoption or guardianship to the other:”. | 15 |
|---|----|

**Section KC 3**

In subsection (3), in paragraph (e) of the definition of **qualifying person**, replace “spouse” with “spouse, civil union partner, or de facto partner”.

**Section KC 4**

In subsection (2)—

- |   |    |
|---|----|
| (a) in the definition of <b>communal home</b> , replace “spouse” with “spouse or civil union partner”:  | 25 |
| (b) in paragraph (a) of the definition of <b>housekeeper</b> , in the words before subparagraph (i), replace “a divorced person, an unmarried person,” with “a surviving civil union partner, a divorced person, a person whose civil union has been dissolved, a person who is not in a marriage or civil union,”: | 30 |

Part 1—*continued***Section KC 4**—*continued*

- (c) in paragraph (b) of the definition of **housekeeper**—
  - (i) replace “a married person (other than a separated person)” with “living with the taxpayer’s spouse or civil union partner”:
  - (ii) replace “spouse” with “spouse or civil union partner”: 5
- (d) in paragraph (c) of the definition of **housekeeper**—
  - (i) replace “a married person (other than a separated person)” with “living with the taxpayer’s spouse or civil union partner”: 10
  - (ii) replace “spouse” with “spouse or civil union partner”:
  - (iii) replace “spouses” with “spouses or civil union partners”:
- (e) in the definition of **separated person**— 15
  - (i) replace “a married person” with “a person in a marriage or civil union”:
  - (ii) replace “spouse” with “spouse or civil union partner”.

**New (majority)**

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|--|----|
| <b>Section KD 1A</b>   | 20 |
| In subsection (1), replace “spouse” with “spouse, civil union partner, or de facto partner”.   |    |
| <b>Section KD 2</b>  |    |
| In subsection (4), in the definition of the item <b>eligible period</b> , replace “spouse” with “spouse, civil union partner, or de facto partner”. 25 |    |
| In subsection (5), in the definition of the item <b>days</b> , replace “spouse” with “spouse, civil union partner, or de facto partner”.               |    |
| In subsection (6), in the definition of the item <b>abatement rate</b> ,—  |    |
| (a) in paragraph (a), replace “spouse” with “spouse, civil union partner, or de facto partner”:  | 30 |
| (b) in paragraph (b),—   |    |
| (i) replace “spouse” with “spouse, civil union partner, or de facto partner”:  |    |

## Part 1—continued

## New (majority)

**Section KD 2**—continued

- (ii) replace “their spouse’s specified income”, wherever it occurs, with “the specified income of their spouse, civil union partner, or de facto partner”.

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In subsection (7), replace “their spouse’s specified income”, in both places that it occurs, with “the specified income of their spouse, civil union partner, or de facto partner”.

**Section KD 2AAA**

In subsection (1)(d) and (e), replace “spouse” with “spouse, civil union partner, or de facto partner”.

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In subsection (2), in the definition of item **weeks**, replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (8)(d), replace “spouse” with “spouse, civil union partner, or de facto partner”.

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**Section KD 2AA**

In subsection (4), replace “spouse”, in both places that it occurs, with “spouse, civil union partner, or de facto partner”.

In subsection (5), replace “spouse” with “spouse, civil union partner, or de facto partner”.

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**Section KD 2AB**

In subsection (1)(a), replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (1)(b), replace “spouse” with “spouse or partner”.

In subsection (2), replace “spouse” with “spouse, civil union partner, or de facto partner”.

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In subsection (3)(b), replace “spouse” with “spouse, civil union partner, or de facto partner”.

**Section KD 3**

In subsection (1), in paragraphs (d) and (e) of the definition of **employment**, replace “spouse” with “spouse, civil union partner, or de facto partner”.

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In subsection (2), replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (4), replace “spouse” with “spouse, civil union partner, or de facto partner”.

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Part 1—*continued***New (majority)****Section KD 3**—continued

In subsection (5), replace the definition of item **NSI** with the following:

“**NSI** is the net specified income, for a specified period containing the eligible period, of the person, or of the person’s spouse, civil union partner, or de facto partner, or of the person and the person’s spouse, civil union partner, or de facto partner”.

**Section KD 3A**

In subsection (2), replace “spouse”, in both places that it occurs, with “spouse, civil union partner, or de facto partner”.

In subsection (3), replace “spouse” with “spouse, civil union partner, or de facto partner”.

**Section KD 4**

In subsection (4), replace “spouse”, in each place that it occurs, with “spouse, civil union partner, or de facto partner”.

In subsection (5), replace “spouse” with “spouse, civil union partner, or de facto partner”.

**Section KD 5**

In subsection (1), replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (2), replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (3A), replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (9), replace “spouse”, in each place that it occurs, with “spouse, civil union partner, or de facto partner”.

**Section KD 5B**

In subsection (4), in the definition of item **e**, replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (4A), in the definition of item **days**, replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (5), in the definition of item **f**,—

(a) in paragraph (a), replace “spouse” with “spouse, civil union partner, or de facto partner”:

Part 1—*continued***New (majority)****Section KD 5B**—continued

- (b) in paragraph (b), replace “spouse”, in each place that it occurs, with “spouse, civil union partner, or de facto partner”.

In subsection (5A), replace “their spouse’s specified income”, in both places that it occurs, with “the specified income of their spouse, civil union partner, or de facto partner”. 5

In subsection (6),—

- (a) in paragraph (a), replace “spouse” with “spouse, civil union partner, or de facto partner”: 10
- (b) in paragraph (b), replace “spouse”, in each place that it occurs, with “spouse, civil union partner, or de facto partner”.

**Section KD 6**

In subsection (4), replace “spouse” with “spouse, civil union partner, or de facto partner”. 15

**Section KD 7**

In subsection (2), replace “spouse” with “spouse, civil union partner, or de facto partner”.

In subsection (4), replace “spouse”, in both places that it occurs, with “spouse, civil union partner, or de facto partner”. 20

**Section LD 1**

In subsection (2A)(a), replace “spouse” with “spouse or civil union partner”.

**Section OB 1**

In paragraph (b) of the definition of **child**, replace “an unmarried person who” with “a person who is not in a marriage, civil union, or de facto relationship between a man and a woman, and who”. 25

**New (majority)**

Before the definition of **claim**, insert the following:

Part 1—*continued***New (majority)****Section OB 1**—continued

“**civil union partner**, in sections KC 3 (Transitional tax allowance) and subpart KD (Tax credits for family support and family plus), and in the definitions of **eligible period**, **full-time earner**, **fully employed person**, and **separated person** (paragraph (b)), does not include a separated person”. 5

In the definition of **date of transfer**—

- (a) replace “(Matrimonial transfers)” with “(Transfers under relationship agreements)”:
- (b) replace “matrimonial agreement” with “relationship agreement”. 10

**New (majority)**

After the definition of **date the deposit ends**, insert the following:

“**de facto partner** means a person who is a party to a de facto relationship 15  
“**de facto relationship** means a de facto relationship, as defined in **section 29A of the Interpretation Act 1999**, between a man and a woman”

In the definition of **eligible period**, paragraph (b) is replaced by the following:

- “(b) another person does not on any day start or cease to be— 20  
“(i) a spouse or civil union partner of the person:  
“(ii) in a de facto relationship, between a man and a woman, with the person”.

In the definition of **full-time earner**, in paragraph (a),— 25

- “(a) replace “spouse”, wherever it occurs, with “spouse, civil union partner, or de facto partner”:
- “(b) replace “of the spouses’ employment in the week” with “employment in the week of the spouses, civil union partners, or de facto partners”. 30

In the definition of **fully employed person**, in paragraph (a), replace “spouse”, wherever it occurs, with “spouse, civil union partner, or de facto partner”.



Part 1—*continued***Section OB 1**—*continued*

In the definition of **income year of transfer**, replace “matrimonial agreement” with “relationship agreement”.

Omit the definition of **matrimonial agreement**.

After the definition of **related person**, insert the following:

“**relationship agreement**, for a person, means— 5

“(a) an agreement for the purpose of Part 6 of the Property (Relationships) Act 1976 that is made on or after 28 July 1983 by the person with another person:

“(b) an order under section 25 of the Property (Relationships) Act 1976 that is made by a court on or after 28 July 1983 in relation to the person and another person”. 10

In the definition of **relative**—

(a) in paragraph (a)(i), replace “other; or” with “other:”:

(b) replace paragraph (a)(ii) with the following: 15

“(ii) marriage or other partnership, that is, one is in a marriage or civil union with the other or with a person who is connected by blood relationship to the other:”:

(c) in paragraph (c)(i), replace “other; or” with “other:”:

(d) replace paragraph (c)(ii) with the following:

“(ii) marriage or other partnership, that is, one is in a marriage or civil union with the other or with a person who is connected by blood relationship to the other:”. 25

In paragraph (b)(v) of the definition of **salary or wages**, replace “wife or husband” with “wife, husband, civil union partner”.

**New (majority)**

In the definition of **separated person**, in paragraph (b)—

(a) replace “definition of **spouse**” with “definitions of **spouse** and **civil union partner**”: 30

(b) replace “the spouse” with “the spouse or civil union partner”.

Part 1—*continued*Section OB 1—*continued***Struck out (majority)**

In the definition of **spouse**—

- (a) in the words before paragraph (a), insert “**eligible period,**” after “definitions of”:
- (b) replace paragraph (a) with the following: 5
  - “(a) includes a person who has entered into—
    - “(i) a civil union;
    - “(ii) a de facto relationship between a man and a woman; and”.

**New (majority)**

Replace the definition of **spouse** with the following: 10

“**spouse**, in section KC 3 (Transitional tax allowance) and subpart KD (Tax credits for family support and family plus), and in the definitions of **eligible period**, **full-time earner**, **fully employed person**, and **separated person** (paragraph (b)), does not include a separated person”. 15

In paragraph (b) of the definition of **transferee**—

- (a) replace “(Matrimonial transfers)” with “(Transfers under relationship agreements)”:
- (b) replace “matrimonial agreement” with “relationship agreement”. 20

In paragraph (c) of the definition of **transferor**—

- (a) replace “(Matrimonial transfers)” with “(Transfers under relationship agreements)”:
- (b) replace “matrimonial agreement” with “relationship agreement”. 25

In the definition of **type**, replace “(Matrimonial transfers)” with “(Transfers under relationship agreements)”.

**Section OB 3**

In subsection (3)(b), replace “marriage” with “marriage or civil union”. 30

In subsection (3)(c), replace “marriage dissolution” with “dissolution of marriage or civil union”.

Part 1—*continued***Section OD 8**

In subsection (4)(b)(ii), replace “spouse” with “spouse or civil union partner”.

In subsection (4)(b)(iv), replace “person or spouse” with “person, spouse, civil union partner”.

In subsection (4)(c), replace “spouse”, in both places that it occurs, with “spouse, civil union partner”.

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## Part 2

## Amendments to come into force on 1 April 2007

**Section CB 19**

In subsection (1)(b), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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**Section CB 20**

In subsection (1)(a), replace “spouse or civil union partner”, in both places that it occurs, with “spouse, civil union partner or de facto partner”.

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**Section CD 5**

In subsection (1)(a)(iii), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

**Section CD 14**

In paragraph (b) of the definition of **counted associate** in subsection (9), replace “spouse, civil union partner”, in both places that it occurs, with “spouse, civil union partner, de facto partner”.

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**Section CD 19**

In subsection (1)(b), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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**Section CD 33**

In subsection (16)(a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (16)(c), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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In subsection (16)(d), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (16)(d), replace “a child of their spouse or civil union partner” with “a child of their spouse, civil union partner or de facto partner”.

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Part 2—*continued***Section CE 5**

In subsection (2), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (3)(f), in the words before subparagraph (i), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”. 5

In subsection (3)(f)(ii), replace “spouse or civil union partner”, in both places that it occurs, with “spouse, civil union partner or de facto partner”.

In subsection (3)(g), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”. 10

In subsection (3)(h), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (3)(i), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”. 15

**Section CF 1**

In the definition of **pension** in subsection (2), replace “spouse or civil union partner”, in each place that it occurs, with “spouse, civil union partner or de facto partner”.

**Section CW 26** 20

In paragraph (b), replace “spouse, civil union partner, former spouse or former civil union partner” with “spouse, civil union partner, de facto partner, former spouse, former civil union partner or former de facto partner”.

**Section CW 38** 25

In paragraph (a)(ii), replace “spouses, civil union partners” with “spouses, civil union partners, de facto partners”.

In paragraph (a)(iii), replace “spouses and civil union partners” with “spouses, civil union partners and de facto partners”.

**Section CX 15** 30

In subsection (3), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (4), in the words before paragraph (a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”. 35

In subsection (5)(a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (5)(b)(i), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

Part 2—*continued***Section CX 15**—continued

In subsection (6)(a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (6)(b), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

**Section DB 34**

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In subsection (1)—

(a) in the words before paragraph (a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”:

(b) in paragraph (a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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**Section DC 2**

In subsection (1)(d)—

(a) replace “spouse or civil union partner”, in each place that it occurs, with “spouse, civil union partner or de facto partner”:

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(b) replace “enters a new marriage or civil union” with “enters a new marriage, civil union or de facto relationship”.

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In subsection (2), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (3)(f)—

(a) replace “spouse or civil union partner”, in each place that it occurs, with “spouse, civil union partner or de facto partner”:

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(b) replace “enters a new marriage or civil union” with “enters a new marriage, civil union or de facto relationship”.

In subsection (4), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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**Section DC 3**

In subsection (3), in the words before paragraph (a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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In subsection (3)(c)—

(a) replace “spouse or civil union partner”, in each place that it occurs, with “spouse, civil union partner or de facto partner”:

## Part 2—continued

**Section DC 3**—continued

- (b) replace “enters a new marriage or civil union” with “enters a new marriage, civil union or de facto relationship.”

**Section FF 1**

In subsection (2), replace “spouse or civil union partner”, in both places that it occurs, with “spouse, civil union partner or de facto partner”. 5

**Section GD 4**

In the heading, replace “**spouse or civil union partner**” with “**spouse, civil union partner or de facto partner**”. 10

In the section, replace “spouse or civil union partner”, in both places that it occurs, with “spouse, civil union partner or de facto partner”.

**Struck out (majority)****Section HH 3F**

Replace **subsection (4)(b)** with the following:

- “(b) persons are connected by marriage or other partnership if 1 person is in a marriage, civil union or de facto relationship with the other or with a person who is connected by blood relationship, adoption or guardianship to the other:”. 15

**Section KC 4**

In subsection (2)— 20

- (a) in the definition of **communal home**, replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”:
- (b) in paragraph (a) of the definition of **housekeeper**, in the words before subparagraph (i), replace “a surviving civil union partner, a divorced person, a person whose civil union has been dissolved, a person who is not in a marriage or civil union,” with “a surviving civil union partner, a surviving de facto partner, a divorced person, a person whose civil union has been dissolved, a person who is not in a marriage, civil union or de facto relationship,”: 25 30
- (c) in paragraph (b) of the definition of **housekeeper**, replace “spouse or civil union partner”, in both places 35

## Part 2—continued

**Section KC 4**—continued

that it occurs, with “spouse, civil union partner or de facto partner”:

- (d) in paragraph (c) of the definition of **housekeeper**—
  - (i) replace “spouse or civil union partner”, in both places that it occurs, with “spouse, civil union partner or de facto partner”:
  - (ii) replace “spouses or civil union partners” with “spouses, civil union partners or de facto partners”~~<:\>~~.

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**Struck out (majority)**

- (e) in the definition of **separated person**—
  - (i) replace “a marriage or civil union” with “a marriage, civil union or de facto relationship”:
  - (ii) replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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**Section LD 1**

In subsection (2A)(a), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

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**Section OB 1**

In paragraph (b) of the definition of **child**, omit “between a man and a woman”.

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**New (majority)**

Omit the definitions of **de facto partner** and **de facto relationship**.

In the definition of **relative**—

- (a) in paragraph (a)(ii), replace “marriage or civil union” with “marriage, civil union or de facto relationship”:
- (b) in paragraph (c)(ii), replace “marriage or civil union” with “marriage, civil union or de facto relationship”.

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In paragraph (b)(v) of the definition of **salary or wages**, replace “wife, husband, civil union partner” with “wife, husband, civil union partner, de facto partner”.

Part 2—continued

Section OB 1—continued

Struck out (majority)

In the definition of **spouse**, replace paragraph (a)(ii) with the following:

“(ii) a de facto relationship as defined in **section 3B of the Social Security Act 1964**; and”.

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Section OB 3

In subsection (3)(b), replace “marriage or civil union” with “marriage, civil union or de facto relationship”.

In subsection (3)(c), replace “dissolution of marriage or civil union” with “ending of a marriage, civil union or de facto relationship”.

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Section OD 8

In subsection (4)(b)(ii), replace “spouse or civil union partner” with “spouse, civil union partner or de facto partner”.

In subsection (4)(b)(iv), replace “civil union partner” with “civil union partner, de facto partner”.

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In subsection (4)(c), replace “civil union partner”, in both places that it occurs, with “civil union partner, de facto partner”.

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Legislative history

10 March 2005

Divided from Relationships (Statutory References) Bill (Bill 151-2) as Bill 151-3H