

Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010

The tax provisions relating to the above Act were introduced on the 9th June 2011.

The Act which came into force on the 1st January 2011 made the following key provisions: -

1. It now allows same sex partners to register their relationship under a Civil Partnership Registration Scheme.
2. It gives same sex couples identical rights to married couples in areas relating to maintenance, succession, shared home and dissolution of the partnership.
3. The tax provisions introduced in June also puts civil partners on the same footing as spouses in relation to taxation matters such as Capital Gains Tax, Capital Acquisitions Tax (gift tax), Discretionary Trust Tax, stamp duty and Vat.
4. It is worth noting that in relation to stamp duty the legislation went somewhat further in that consanguinity relief (which now only relates to commercial property) extends to a child's civil partner. This is not available to a son or daughter in law.
5. The Act also provides for a co-habitant's redress scheme i.e. that where one of the parties to a relationship where in a same or opposite sex relationship they have been living for five years or two years if they have a child together, can satisfy a Court that he or she is an economically vulnerable adult. In those circumstances the claimant can bring an application for relief in relation to maintenance, property rights, succession and pensions.