

## SAME SEX COUPLES

### The Civil Registration Act 2005

Until recently, same sex couples have enjoyed very few rights on the death of a partner, especially one who dies without leaving a Will.

Since 5 December 2005 same sex couples have been able to achieve formal recognition of their relationship with each other and enjoy the substantial benefits which result from this by Registration with the Council.

Application may be made to the Registrar at the Council. It is a simple process requiring both parties to sign various forms and pay an initial "Notice" fee of £30. The cost of the actual registration will range from £50 to £200 depending on the type of ceremony required. The ceremony cannot take place in a church or other religious premises.

The advantages of registration will be substantial because those same sex couples who make the effort to register their partnership will be treated to all intents and purposes in the same way as married couples.

If one of them dies without making a Will, and without children, parents or brothers and sisters, the survivor will be entitled automatically to up to the whole of their deceased's partner's estate. If there are children the surviving partner takes the first £125,000, the personal chattels and a life interest in half the residue.

If there are no children but the deceased partner leaves parents or brothers and sisters then the surviving partner takes the first £200,000, the personal chattels and half the residue absolutely. This is a complete reversal of the present position where the survivor of any unregistered partnership will get nothing if his or her partner dies without making a Will, no matter how long they have been living together.

Assets passing on death from one Registered Partner to another are completely free of Inheritance Tax (provided they share the same domicile) unlike before that date where, generally speaking, assets exceeding £275,000 were taxed at 40%.

By the mere registration of a partnership, each party is giving the other the increased status of a Registered Partner and added legal and financial security which includes pension rights and also rights on the termination of the partnership in much the same way as a divorce.

Same sex couples, particularly those who are elderly are recommended to seek legal advice by consulting their solicitor on what steps should be taken to take

advantage of these new rights and which have been specially designed to protect their position.

Registration of a civil partnership is an arrangement which should not be entered into lightly but should be given a great deal of thought and consideration before both parties commit themselves, in the same way as marriage.

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