



CIVIL PARTNERSHIPS

The Civil Partnership Act 2004 enables a same-sex couple to register as civil partners of each other to bring their relationship in line with marriage.

If you are contemplating a Civil Partnership or have already become a Civil Partner, we hope this leaflet will highlight the legal situations which will affect you and how we can help you to protect yourselves in the future.

Some important facts to be aware of are summarised here:

1. **Wills:** It is essential that you make a Will.
2. **Pre-Nuptial Agreements:** Whilst they are not currently binding in this jurisdiction, it does show the intention of the Civil Partners and is a factor the Court will have regard to, in the event of dissolution. We recommend advice is sought at an early stage, as any agreement needs to be signed more than 21 days before the Civil Partnership.
3. **Inheritance Tax:** As Civil Partners you can pass your estates to one another without IHT provided that you are both domiciled in the UK. You can also transfer your nil rate band allowances so that any part of the nil rate band that was not used on the death of the first civil partner can be transferred to the survivor for use on their death.
4. **Capital Gains Tax:** Civil Partners are only entitled to one principal private residence (for tax purposes) between them. So if you each own a property you should consider carefully when and if you will sell it so that you avoid paying CGT.
5. **Property Transfers:** If you are considering transferring property into your name as co-owners, you need to consider how you want to hold the property (jointly or in common) and whether you want to be equal or unequal owners.
6. **Inheritance (Provision for Family and Dependents) Act 1975:** If you have dependents (children or aged parents who you support) you need to make provision for them in your Will as well as provision for each other to avoid a claim being made after your death.
7. **Advance Decisions (Living Wills):** This document enables you to make a decision in advance relating to end-of-life matters, including whether you want life sustaining treatment.

This list is not exhaustive and the appropriate procedure and advice will always depend on your personal circumstances.

THE IMPORTANCE OF MAKING A WILL

When a person dies without making a Will, his/her estate is distributed in accordance with the Intestacy Rules. The Rules say that only married partners, civil partners and some other close relatives are able to inherit. In some circumstances a married or civil partner will only receive the first £250,000 in value of the estate (this includes the value of your home) if the deceased had children or £450,000 if the deceased had no children.

It is therefore essential that everyone who enters into a Civil Partnership makes a Will clearly setting out what they want to give each other on death and how their assets are dealt with on the death of the last one.

Remember – any Will you make before your Civil Partnership will be invalidated by the registration, so it is essential to make another Will either in contemplation of your registration or immediately afterwards.

We will be pleased to advise you on any of these matters and would ask that you make contact with us as soon as possible if you are contemplating a Civil Partnership.

We are a firm of Solicitors in Twickenham offering a wide range of legal services. We believe strongly in client-care and the quality of legal services and we are committed to both.

Please contact our private client team who are:

**Jennifer Brewer
Karen Grimm**

Lisa Broddle

**Anna Spall
Barbara Davies**

Stone Rowe Brewer LLP
Stone House
12-13 Church Street
Twickenham
Middlesex TW1 3NJ
United Kingdom

Telephone: +44 (0)20 8891 6141

Fax: +44 (0)20 8744 1143

Email: info@srb.co.uk

www.srb.co.uk

DX200006 Twickenham

JENNIFER BREWER IAIN LESLIE LL.B PAUL McNUTT LL.B JOHN ANDREWS LL.B LISA BRODDLE B.A PHILIP HOLT LL.B

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