

Title: Equal Civil Marriage IA No: HO Lead department or agency: Government Equalities Office (Home Office) Other departments or agencies:	Impact Assessment (IA)
	Date: 09/01/2012
	Stage: Consultation
	Source of intervention: Domestic
	Type of measure: Primary legislation
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Summary: Intervention and Options	RPC Opinion: RPC Opinion Status
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Cost of Preferred (or more likely) Option			
Total Net Present Value	Business Net Present Value	Net cost to business per year (EANCB on 2009 prices)	In scope of One-In, Measure qualifies as One-Out?
-£3.7m	Zero	Zero	Yes
			Zero Net Cost

What is the problem under consideration? Why is government intervention necessary?

Marriages may not, by law, be formed between two people of the same sex. Same-sex couples have the option of entering into a civil partnership. Whilst civil partnerships provide an almost identical legal framework to civil marriage, there is evidence to suggest that many people are unhappy with the existence of separate legal provisions and do not consider them to be equal. A survey in Scotland found only 6% of LGB respondents were satisfied with the current system and GEO will be conducting research to consider the demand for this policy in England and Wales. Government intervention is needed because the impediment to a same-sex couple entering (or converting a civil partnership) into a marriage is a legal one.

What are the policy objectives and the intended effects?

The policy objective is to allow equal access to civil marriage for couples regardless of gender by enabling same-sex couples to form a legally valid civil marriage (as opposed to the current provision of only civil partnerships being available). Other objectives are to maintain the ability for same-sex couples to form a union on religious premises, to ensure no impact on the rights of individuals to practice their religious beliefs and to allow transsexual individuals to legally change their gender without the need to annul an existing legal relationship. This would not substantially change the provisions regulating religious marriage and the Government does not propose to consider opposite-sex civil partnerships.

What policy options have been considered, including any alternatives to regulation? Please justify preferred option (further details in Evidence Base)

- Do nothing
- Allow civil marriage for same-sex couples and keep existing provisions for civil partnerships (for same-sex couples only).
- Allow civil marriage for same-sex couples and remove provisions for new civil partnerships.

Under options 2 and 3, those in an existing civil partnership will have the option to 'convert' their civil partnership into a marriage, or to keep their existing civil partnership. It is not possible to fulfil any policy objectives without amendments to legislation and regulations. Our preferred option is option 2 as civil partnerships are understood and it allows us to maintain the ability for same-sex couples to register their union in a religious premises.

Will the policy be reviewed? It will be reviewed. If applicable, set review date: 07/2012					
Does implementation go beyond minimum EU requirements?			Yes		
Are any of these organisations in scope? If Micros not exempted set out reason in Evidence Base.	Micro Yes	< 20 Yes	Small Yes	Medium Yes	Large Yes
What is the CO ₂ equivalent change in greenhouse gas emissions? (Million tonnes CO ₂ equivalent)			Traded: zero	Non-traded: zero	

I have read the Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.

Signed by the responsible SELECT SIGNATORY: _____ Date: _____

Summary: Analysis & Evidence

Policy Option 1

Description:

FULL ECONOMIC ASSESSMENT

Price Base Year 2011	PV Base Year 2011	Time Period Years 10	Net Benefit (Present Value (PV)) (£m)		
			Low: -3.4	High: -4.1	Best Estimate: -3.7

COSTS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Cost (Present Value)
Low	-3.7	Zero	-3.4
High	-4.5	Zero	-4.1
Best Estimate	-4.1	Zero	-3.7

Description and scale of key monetised costs by 'main affected groups'

The costs of this proposal fall primarily on public bodies that would be required to make amendments to IT systems and administrative processes to register same-sex couples as married. There are costs from changes in the General Register Office (GRO), Department for Work and Pensions (DWP), Office for National Statistics (ONS), Her Majesty's Revenue and Customs (HMRC) and Ministry of Justice (MoJ). There are also familiarisation costs for registrars who conduct civil marriages.

Other key non-monetised costs by 'main affected groups'

There may be some costs to large businesses if the change in law created a need to change IT systems and records/processes if current systems do not allow them to record same-sex couples as married. This will be tested in our consultation.

BENEFITS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Benefit (Present Value)
Low			Zero
High			Zero
Best Estimate	£0	£0	£0

Description and scale of key monetised benefits by 'main affected groups'

GEO will conduct research and analyse consultation responses to gauge whether there would be an increase in the demand for same-sex marriage, over and above the current demand for civil partnerships. If there were to be an increase in demand, there would be economic benefits from money spent on ceremonies. Our best estimate assumes no increase in demand but we estimate the costs and benefits from an increase in demand in the evidence base. This will also be tested in our consultation.

Other key non-monetised benefits by 'main affected groups'

There will be benefits to same-sex couples, who will have the option of converting existing civil partnerships into marriages or forming marriages in the future, creating equal access to marriage in law. Some individuals may place greater social and emotional value on a marriage compared to a civil partnership. There will be a benefit to transsexual individuals in a marriage or civil partnership who want to change their legal gender, who could do so without the need to end their marriage.

Key assumptions/sensitivities/risks	Discount rate (%)	3.5
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The figures presented assume no increase in the total demand for civil marriages, over and above the existing demand for civil partnerships. We estimate the costs and benefits of an increase in demand in Section F. If there were to be an increase in demand for marriage, there would be small increases in fiscal costs, but potentially much larger economic benefits.

BUSINESS ASSESSMENT (Option 1)

Direct impact on business (Equivalent Annual) £m:			In scope of OIOO?	Measure qualifies as
Costs: Zero	Benefits: Zero	Net: Zero	Yes	Zero net cost

Evidence Base (for summary sheets)

A. Strategic Overview

A.1 Problem under Consideration

Under current law in England and Wales, the Marriage Act 1949 only allows a marriage to be formed between a man and a woman. This means that there is not equal access to marriage because of sexual orientation. The Government is therefore considering options to allow same-sex couples to form a civil marriage, and therefore allow access to marriage regardless of sexual orientation.

The intervention is necessarily a legislative one, as the barrier to same-sex couples forming a marriage is in primary legislation.

A.2 Background

The Civil Partnership Act 2004 allowed same-sex couples to have their relationship legally recognised, gaining rights, responsibilities and protection that were essentially equal to those afforded by a marriage. However, this was created in a separate legal framework to that of marriage. Currently, only opposite sex couples can enter into a marriage and only same sex couples can enter into a civil partnership.

In March 2010 the Government announced that it would be looking at the next steps for civil partnerships. As part of a listening exercise on section 202 of the Equality Act 2010 (the Act) (to allow civil partnerships to take place in religious premises), it became clear from stakeholders, both faith and lesbian, gay, bisexual and transgender (LGB&T), that there was a desire from many to move forward to equal civil marriage.

On 17 September 2011 the Government announced that we would be launching a consultation on equal civil marriage in March 2012. Prior to this date, to allow us to shape the consultation document, Ministers and officials have been meeting with LGB&T stakeholders, and faith and non-faith groups.

A recent survey of LGBT people carried out by the Equality Network in Scotland showed that only 6% of respondents were content with the current system of marriage and civil partnership, showed widespread support for equal civil marriage, and showed that many LGB&T people would prefer a marriage to a civil partnership. Discussions with stakeholders suggest that many LGB&T individuals in England and Wales hold similar views. The Government Equalities Office (GEO) will be conducting research to inform policy in this area and provide evidence of the views of LGB&T people in England and Wales. Amongst the wider population, a recent poll by Populus/The Times found that 61% of respondents agreed that same-sex couples should have an equal right to get married, not just to have civil partnerships (33% disagreed).

A.3 Groups Affected

This policy change, under both options considered, will not distinctly change the legal process for forming a marriage between opposite-sex couples. The policy will affect anyone wishing to enter into a legal union with someone of the same sex. The changes apply to England and Wales; the Governments of Scotland and Northern Ireland are considering this issue separately.

Estimates of the number of lesbian, gay and bisexual (LGB) individuals in England and Wales are available from a number of different sources but are widely contested (ONS 2010). The Citizenship Survey 2009/10 estimated that approximately 2.3% of the population are LGB (the question also had a 2.7% non-response rate); the Integrated Household Survey 2009/10 estimated a slightly lower proportion, at 1.4% of the population (with a 3.8% non-response rate).

Same-sex couples have, since December 2005, been able to enter into civil partnerships. This was the first time that same-sex couples were able to legally register their relationship in the UK. After the legislation was introduced, 1,857 civil partnerships were formed in England and Wales in the 11 days available in December 2005, 14,943 were formed in 2006 and 7,929 were formed in 2007. Since 2007,

the annual number of civil partnerships seems to have reached a steady rate of approximately 5,800 civil partnerships per year (ONS 2011).

The ONS estimates that the total number of people in England and Wales in a civil partnership to be between 68,000 (based on registration data) and 88,000 (based on the Annual Population Survey) (Ross et al 2011).

The change will also impact on some transsexual individuals, specifically those who wish to change their legal gender and are in a marriage or civil partnership.

There will also be an international impact as those who enter into same-sex unions abroad are affected by what is recognised within the UK.

We believe there will be a limited impact on private business, which we discuss in the evidence base below. There will be some impact on premises which hold civil marriages, which may be businesses of any size (as premises are licensed by individual local authorities, we do not have comprehensive information on the number of and size of marriage premises in England and Wales). We will be asking specific questions on this as part of the consultation.

A.4 Consultation

Within Government

Meetings and ongoing discussions have been held across Government as the legal status of marriage has connections with other areas of Government policy. The policy to consider how to move towards equal civil marriage has also been cleared via the Home Affairs Committee. The main departments with which meetings were held were MoJ, DWP, HMRC, FCO and the Home Office.

Public Consultation

Ministers and officials have met with a range of LGB stakeholders, faith and non-faith groups and transgender groups and individuals.

A public consultation will be launched in March 2012, which will be accompanied by a number of public consultation events. Through the consultation we will be seeking views, on which option is most welcomed, from all groups, and a deeper understanding of how the changes will work in practice.

B. Rationale

We have identified the problem that same-sex couples are unable to enter into a civil marriage. Government intervention is needed to allow equal access to marriage for all couples regardless of sexual orientation. The remedy must be legislative because the State regulates the legal status of marriage and the impediment to a couple of the same sex entering (or converting a civil partnership) into a marriage is a legal one. The Government has decided to act now, as we believe that society is now ready to undertake this change.

C. Objectives

The policy objectives are:

- To allow equal access to civil marriage for couples regardless of gender. This will address the disparity that there are two separate legal regimes for same-sex and opposite sex couples. The intended effect of this would be to allow same-sex couples to enter into a civil marriage and remove the inequality that currently exists.
- To maintain the existing provision for same-sex unions on religious premises. On 5 December 2011, section 202 of the Equality Act 2010 came into force and allowing civil partnerships to take place on religious premises.

- To ensure that there is no impact on the freedom of individuals to practise their religious beliefs and on faith groups' ability to provide for opposite sex religious marriage. We will therefore focus on civil marriage and make no amendments to the formation of religious marriage. There will be no requirement for any religious body to marry same-sex couples if they do not wish to, nor will there be any requirement for a religious organisation to permit the marriage of same-sex couples on their religious premises, if they do not wish to allow this.
- To allow married or civil partnered transsexual individuals to change their legal gender (by obtaining a full Gender Recognition Certificate (GRC) without the need to first obtain an annulment.

D. Options

1. Do nothing.

2. Open up civil marriage to same-sex couples and retain the existing provisions for civil partnerships (for same-sex couples only). This would fulfil the requirement to make civil marriage available to same-sex couples. Given that civil partnerships are already established, there is an argument for retaining this provision. However, there would remain a difference in the provisions available to same-sex and opposite-sex couples. This is the preferred option of the Government and views on this will be considered as part of the consultation.

3. Open up civil marriage to same-sex couples, end the formation of all new civil partnerships and allow those who have already entered into a civil partnership to convert their relationship into a marriage (or retain the existing civil partnership). This would fulfil the requirement to equalise the provisions available to same-sex and opposite sex couples. However, it would remove the option of a civil partnership for same-sex couples. While it may cause some concern to those already in a civil partnership, they would be able to retain that status or convert their partnership into a marriage, as they wish. This would also make it more challenging to retain the ability for same-sex couples to register their partnership on religious premises. This is not the Governments preferred option.

E. Appraisal (Costs and Benefits)

GENERAL ASSUMPTIONS & DATA

This Impact Assessment assumes, for our best estimate of costs and benefits, that there will be no increase in the overall demand for marriages and civil partnerships arising from the changes. This assumption has been made because we currently have no evidence that there would be such an increase arising from such a change. However, there are reasons to believe that there may be an increased demand for same-sex couples to enter into a marriage above the current demand for civil partnerships; for example, if there are currently couples who do not want to enter into a civil partnership but would want to enter into a marriage, or if the availability of marriage as an option encourages more same-sex couples to formalise their relationship. Due to the estimated size of the LGB population, the numbers that are being considered are relatively small, regardless of any possible increase.

A survey of LGB&T people in Scotland (Equality Network 2011) asked: "If marriage and civil partnership were both available for all couples to choose, which of the following do you think you might consider in the future?" Out of all respondents, 30% said they would choose a marriage conducted by a registrar, 22% chose a marriage conducted by a religious leader, 22% a marriage conducted by a humanist and 29% a civil partnership conducted by a registrar (17% said they were unlikely to choose any of the above). This suggests a strong demand for marriage amongst the LGB&T community (also, 54% of respondents in a civil partnership said that they would like to convert to a marriage if the option was available), but does not provide information on whether there would be additional demand for marriage in the future over and above those who would have had a civil partnership. Whilst this survey provides some useful insight, it should be noted that it was not a representative sample of all LGB&T people (it was a self selecting sample) and opinions may be different in England and Wales.

The experiences of other countries who have introduced same-sex marriage may help inform in this area, but there remains a lack of empirical evidence in this area (see Annex 2 for a list of countries). Evidence from the United States of America (Badgett & Herman 2011) suggests that demand from same-sex couples for marriage is greater than demand for other forms of civil union, based on comparisons of different states which offer different legal frameworks for same-sex couples. This would suggest that allowing equal civil marriage could lead to an increased demand over and above the demand for civil partnerships. However, this is not directly comparable because the USA has a very different legal framework and cultural differences compared to England and Wales.

While we assume no increase in demand for our best estimate, in Section F (risks of this policy) we consider the impact that a possible increase in the demand for marriages and civil partnerships would have, and estimate the costs and benefits of a 10% increase in demand. We conclude that the economic benefits of an increased number of ceremonies would be greater than the cost to the public sector.

GEO is seeking to conduct research which will help answer the question of demand. We will conduct a survey of the LGB population to ask about their opinions on marriages and civil partnerships. This research will be completed in time to inform the final impact assessment. This, along with replies to the consultation, will help us to estimate the levels of demand for same-sex marriage and gauge public opinion on the options presented.

We present costs and benefits in current prices (2011/12) throughout the document.

Summary of monetised costs to public sector applying under Options 2 and 3

Organisation	Description	Cost
General Register Office	Reform Register Online (RON) IT system	£2 million
Local Authorities	Familiarisation costs for registrars	£190,000 – £670,000
Department for Work and Pensions	Reform IT systems	£1 million
HM Revenue and Customs	Reform IT systems	£100,000 - £250,000
	Update guidance	£100,000 - £200,000
Ministry of Justice	Reform court IT system	£135,000 – 165,000
	Amend court forms and leaflets	£38,000
Office for National Statistics	Reform IT systems for recording marriage data	£150,000 - £200,000

Source: Figures provided by officials in relevant departments.

OPTION 2 – Introduce equal civil marriage and keep civil partnerships (for same-sex couples only)

COSTS

Fiscal costs

Changing legislation to allow same-sex couples to enter into a marriage will create some costs for certain government departments and agencies and for local government because changes will need to be made to some IT systems and processes to remove references to marriage being between a man and a woman. These are summarised by department:

Home Office

The General Register Office (GRO) in England and Wales, part of the Identity and Passport Service (IPS) is responsible for overseeing civil registration, which includes amongst other things the registration marriages, civil partnerships, births and deaths. The GRO will require changes to its Registration Online (RON) IT system to allow for same-sex couples to marry. An initial estimate of these costs is a one-off cost spread over the development phase of £2 million. There are currently significant functional

differences between civil marriage and civil partnerships on the RON system. These policy changes will require amendments to the system. The figure of £2million is a planning assumption which reflects system development, testing, associated project management and implementation costs. These costs are assumed to fall across two years prior to the introduction of the new legislation. The cost of IT changes will be kept under review as the policy develops.

Individuals who are already in a civil partnership will have the option of converting their civil partnership into a marriage (they will not be required to do so). Though the detail of this process is yet to be finalised, it is expected that this may be done by obtaining a new marriage certificate. GRO estimates the costs of this to be £100-£150 per case. We envisage that this will be administered on a cost-recovery basis and the costs and associated charges will be refined as the process is developed.

The UK Border Agency (UKBA), also part of the Home Office, will require minor changes to application forms and staff guidance to highlight the changes to the law and replacing references to husband and wife with the more neutral term spouses and partners, which would likely fall under business as usual costs. Changes to IT systems may be more substantial and UKBA will estimate the cost of IT changes and keep this under review as the policy develops. There are currently no differences in immigration legislation and rules between couples who are married and couples who are in a civil partnership.

Department for Work and Pensions

DWP estimates that changes to their IT systems for administering benefits and pensions (to allow same-sex couples to be recorded as married or in a civil partnership) will amount to a one-off cost of around £1 million. This is an initial high-level estimate and the costs will be refined as the policy develops.

Changes to guidance material, leaflets and claim forms will be required, but given sufficient lead-in time this would be accommodated within business-as-usual review cycles as much as possible.

Changes in marital status could impact on retrospective rights for survivor benefits in occupational (private) pension schemes. When civil partnerships were introduced, the Employment Equality (Sexual Orientation) Regulations 2003 (now repealed and replicated in the Equality Act 2010) provided that schemes were not obligated to take into account, in the calculation of survivor benefits, any rights accrued before the Civil Partnership Act 2004 came into force. Similar legislation would be required for same-sex couples who marry.

Ministers have agreed to consider how to rectify this issue but it would require changes to legislation and agreement from pension schemes. Retrospective rights may remain an issue even when equal civil marriage is introduced as a different cut off date could be established. This is being considered and will be separately assessed and consulted on by the Department of Work and Pensions.

Introducing same-sex marriage would allow transsexual people to legally change their gender without the need to annul an existing marriage. Currently, they must first end their marriage or civil partnership and then enter into the relevant legal union with their partner once they have obtained a Gender Recognition Certificate. This action automatically creates a break in their status for benefit purposes which potentially impacts on their benefit entitlements. By allowing same-sex couples to form a marriage, this break would no longer occur, which would mean that any existing benefit claim would not be interrupted. Any resulting change in benefit costs is likely to be minimal because the number of relevant cases would be very small.

There would be no changes to the amount of working-age benefits paid to couples from this policy change. This is because the definition of a couple for these purposes does not depend on marriage or civil partnership; a couple is considered a single family unit for social security purposes if they are living together as if married or in a civil partnership. There will need to be amendments to legislation to change the wording as to what constitutes a couple.

HM Revenue and Customs

There would be no change to the amount of money that individuals and families would pay in tax or receive in tax credits due to this policy change. This is because personal taxes, such as income tax, are determined on an individual basis. Tax credits, as with working-age benefits, do not rely on marriage or civil partnership as a definition for single family units; opposite-sex and same-sex couples who are

unmarried but living together as if married or in a civil partnership are considered to be a single family unit for tax credit purposes.

Allowing same-sex couples to get married will require some tax, National Insurance Contributions and tax credit legislation to be changed where there is specific reference to a “husband” and “wife”. This occurs in one of two ways: free standing references to “husband” and “wife”, or where a couple is defined (for instance in tax credits legislation) as meaning either a husband and wife or a man and a woman living together as husband and wife; or same-sex couples in a civil partnership or living together as civil partners.

There will also need to be changes to forms and IT systems where there is specific reference to “husband” and “wife” as the only options for married couples. The changes to IT systems are estimated to be a one-off cost of between £100,000 and £250,000 (we use a mid-point of £175,000 as our best estimate). Also, there will need to be changes made to guidance for those who work in HMRC. Some of the changes to guidance will fall under ‘business as usual’ (departments are expected to constantly review guidance regardless of policy changes), but there will be an additional one-off cost of between £100,000 and £200,000 for HMRC to update guidance (again, we use a mid-point, £150,000, as our best estimate).

These estimates will be reviewed as the policy is developed, which will include a thorough examination of legislation and processes in HMRC.

Ministry of Justice

The main cost is likely to be the cost of changes to the courts’ FamilyMan IT system. This is estimated to be a one-off cost between £135,000 and £165,000 (the mid-point of £150,000 is used as our best estimate). There will also be the cost of amending court forms and leaflets. This will involve printing new stocks and destroying existing stocks in respect of divorce petitions and applications for dissolution and several other forms. A rough estimate derived from the costs incurred when implementing the Family Procedure Rules would indicate a cost of about £20,000 to print six months’ stock of forms and around £18,000 to destroy existing stocks of forms.

There may be costs for training the judiciary and court staff on the amended grounds for on which a marriage may be voidable including the concepts of non-consummation and adultery. We will be asking specific policy questions on this issue as part of the consultation.

Under the assumption that there is no overall increase in marriages and civil partnerships for same-sex couples, and that the policy change does not impact on the likelihood of dissolution, there would be no change in the number of divorce and dissolution cases. However, given that dissolution rates of civil partnerships are relatively low (less than 1% after 2 years, and 2.5% after 4 years; Ross et al 2011), it would require a substantial increase in marriage rates to have a significant impact on the number of dissolutions. For example, at current dissolution rates, a 10% increase in the number of marriages and civil partnerships above the current rate of 5,800 civil partnerships per year would lead to an estimated 4 additional dissolution cases after 2 years and 14 additional cases after 4 years.

Transsexual individuals can apply to change their legal gender by obtaining a GRC. The Ministry of Justice runs the Gender Recognition Panel (GRP), which administers requests for GRCs (the Panel currently deals with an average of 25 applications per month). Allowing same-sex civil marriage would allow transsexual individuals to change their legal gender without the need end their marriage or civil partnership. If there were to be an increase in the number of individuals applying for a GRC as a result of the change, there may be extra costs to the GRP of administering the requests.

We must also be aware of the impact that will occur should there be a different regime for marriage and civil partnerships in the various countries of the UK. This is considered in Section F below.

Foreign and Commonwealth Office

There will be changes required to the Foreign Marriages Act 1892 and Marriages with Foreigners Act 1906 and guidance for British nationals who marry or form a civil union abroad. The FCO is undertaking some work to update the aforementioned legislation to bring it in line with current UK legislation to ensure differences between the overseas marriages or civil partnerships match those in the UK. We

need to ensure that British nationals living abroad are able to respond to the consultation and we are working with FCO to ensure this is possible.

Office of National Statistics

The ONS collates the data on the number of people that enter into a marriage or civil partnership. They gain this data electronically from the GRO. When making amendments at the time of the introduction of civil partnerships, the necessary changes were included within other changes that were being made to the system. We would seek to do this again. However, if this was not possible the costs to amend the ONS IT systems to allow for the additional data to be collected would be between £150,000 and £200,000.

Familiarisation Costs

The change to the law and processes for conducting a marriage will require those who conduct marriages to familiarise themselves with the new process. We include here some indicative familiarisation costs for registrars who carry out civil marriages.

There are currently 4,524 registrars conducting marriages in England and Wales, comprised of 4,133 Deputy Superintendent Registrars, 187 Superintendent Registrars, 71 Additional Superintendent Registrars and 133 Additional Registrars (figures provided by the GRO).

On the basis of discussions with the GRO, we assume that it will take between 2 and 7 hours to fully understand all of the changes to the law, marriage process and new IT systems. The large range is due to the fact that familiarisation will depend on the complexity of the conversion and associated processes. This estimate will be revised following further work to develop the new processes for same-sex civil marriage.

We assume that local authorities will be responsible for ensuring that their registrars are familiar with the changes and that all registrars will become so in the first year of the introduction of the legislation.

We estimate the average wage (median gross pay excluding overtime) for a registrar to be £17.60 per hour. This is based on data from the Annual Survey of Hours and Earnings 2011, published by the ONS. In line with guidance issued by the Department of Business, Innovation and Skills (BIS), we also add non-labour costs of 21% to give an hourly cost of £21.30.

We therefore estimate total familiarisation costs for registrars to be between £190,000 and £670,000. These costs fall entirely on public sector organisations.

Economic Costs

Private premises in which wedding ceremonies are held would be unlikely to see any additional costs from this policy. Licences to hold marriages are generally not gender-specific, so we envisage that any premises with a licence to hold marriages would be automatically able to hold same-sex marriages once the legislation comes into effect, without the need for a new licence. Premises may need to update promotional material and websites, but we expect this to fall under business as usual updates.

It is likely that some companies, especially those who hold electronic records of many customers, may face costs (similar to those faced by government departments) to change any IT systems or processes which do not allow for "married" couples to be of the same sex or have specific reference to "husband" and "wife". We consider the effects of this in Section F.

We are seeking information as part of the consultation on any perceived costs to businesses from these changes.

BENEFITS

Economic benefits

The proposed changes would allow premises which hold civil marriages to hold ceremonies for same-sex couples as well as opposite-sex couples. However, our best estimate assumes there to be no aggregate economic impact on premises under the assumption of no increase in the overall demand for marriages and civil partnerships – as any benefits to particular premises are considered a transfer (one premise benefits at another’s expense) rather than an economic benefit. We consider the affect of an increase in demand in Section F.

This also assumes that same-sex couples do not spend more money for a marriage ceremony than couples would have spent for a civil partnership ceremony. As marriage has never been available to same-sex couples, we do not have any evidence for this effect, so our best estimate assumes that couples would spend the same amount on a marriage as they would on a civil partnership.

By allowing those already in a civil partnership to convert to a marriage, as well as those who may wish to enter into a marriage, there may be an increase of money spent on celebrations. Of those who are already in a civil partnership, we would expect a proportion to want to “convert” their civil partnership into a marriage. We envisage that this would involve an application for a new marriage certificate, which will be available to all couples in a civil partnership. GEO will be conducting research which will provide some evidence on the views of individuals in civil partnerships on how many would wish to make this conversion. Whilst this would be available as a formality, some couples may choose to celebrate the fact that they have obtained a marriage. This would create some economics benefits in the form of increased spending on goods and services associated with celebrations. However, as we currently have no evidence of the proportion of civil partners who would convert to a marriage and whether they would want to hold a ceremony and/or celebration, we are not able at this stage to put a monetary value on these possible benefits.

Non-monetised benefits

The primary objective of this policy is to allow equal access to marriage for couples, regardless of sexual orientation. This will create large benefits for same-sex couples who wish to get married but are unable to under current law. Whilst same-sex couples are able to form civil partnerships, there is a perception among many LGB individuals that civil partnerships are “inferior” to marriage by the wider population and that the existence of a separate legal framework represents inequality in access to marriage.

This is a view that has been expressed to us during the consultation with LGB organisations and individuals. We do not currently have reliable quantitative evidence of LGB people’s views in England and Wales. A survey of LGB&T people in Scotland by the Equality Network found that only 6% of respondents thought that the current system of marriage and civil partnership was fine, and there was overwhelming support amongst LGB&T individuals for making marriage available to same-sex couples. Anecdotal evidence from previous consultation on this issue suggests that similar views are held in England and Wales. Further research in England and Wales is planned and will help inform policy in this area.

Due to the social and cultural importance of marriage for many people, some couples will place a higher social and emotional value to obtaining a marriage rather than a civil partnership, and would therefore gain from this policy change.

Some recent evidence from the United States (Hatzenbuehler et al 2011) found a positive effect of legalised same-sex marriage on the health of gay men. They found that, after legalisation of same-sex marriage in Massachusetts, there was a statistically significant decrease in medical care visits and mental health visits amongst gay men (suggesting an improvement in health and a reduction in healthcare costs). This change was observed for partnered and single men and was thought to be linked to reductions in conditions related to stress.

Currently, if a person discloses that they are in a civil partnership rather than a marriage, they have to disclose their sexual orientation. Allowing equal marriage would give people more control over whether and how they disclose their sexual orientation. In research conducted by Stonewall and the TUC (Stonewall 2004) it was found that 1 in 5 LGB people think they have been harassed at work because of their sexual orientation. By allowing same-sex couples to enter into a marriage, they will be able to disclose their sexual orientation at the time they choose.

This will apply to those already in a civil partnership, who will be able to 'convert' to a marriage (about 68,000 to 88,000 individuals), and to couples who would like to get married in the future (we expect about 5,800 per year), who will have an additional option. This Impact Assessment has not made an attempt to monetise these benefits.

This change would create benefits for any transsexual individuals who are in a marriage or civil partnership and would like to legally change their gender. Individuals can change their legal gender by obtaining a Gender Recognition Certificate (GRC), which is issued by the Gender Recognition Panel (GRP), part of the Tribunal Service. This results in the issuing of a new birth certificate reflecting the new gender and will be recognised as the new gender for all legal purposes.

Under current law, if a transsexual individual is married to a person of the opposite sex, they are not able to obtain a GRC without first dissolving their marriage. This is because it is not legally possible for two members of the same sex to be married. Under these circumstances, individuals must apply for an interim GRC (which is time-limited), and apply for an annulment of their marriage. Only once a *decree absolute* has been obtained, can the full GRC be issued. The partners will then have the option of entering into a civil partnership.

In these circumstances, this policy change would have the benefit of allowing transsexual people who are in a marriage to obtain a GRC without the need to end their marriage. For those currently in a civil partnership, they would have the option to 'convert' their civil partnership into a marriage and then obtain a GRC, rather than be required to annul their civil partnership.

It is not possible to find an accurate estimate for how many transsexual people will be affected by this change. Since the GRP was set up in 2004 there have been 145 interim GRCs issued (up to 28 November 2011). This does not, however, give a complete picture of the number of people possibly affected: firstly, not all interim certificates result in an annulment within the time limit, and the same individual may apply more than once (as interim certificates are time limited once issued). Secondly, and we believe this is the more likely, there may be individuals who have not applied for a GRC at all, precisely because they do not wish to end their marriage, who may apply after this policy change.

This policy change would therefore create benefits for any married or civil partnered transsexual individuals who apply for a GRC in future, and any individuals who may have been put off applying for a GRC because of the requirement to end their marriage. Although we do not have a reliable estimate of the number of individuals affected, we know this would only impact on a relatively small number of people. This impact assessment has not attempted to monetise these benefits.

ONE-IN-ONE-OUT (OIOO)

COSTS (INs)

Our best estimate is that there will be no costs imposed on the private sector and third sector from these changes. However, there may be costs implied for large organisations if they need to change IT systems or records and processes if they currently have systems which only allow for married couples to be of the opposite sex. We will be seeking further views on this as part of the consultation.

BENEFITS (OUTs)

Our best estimate is that there are no direct monetised benefits to the private sector or the third sector from these changes. However, as discussed in Section F, there would be economic benefits to the private sector if there was an increased demand for marriage, over and above the current demand for civil partnerships. There could also be benefits from increased spending on celebrations from individuals converting their civil partnership to a marriage.

NET

IN (zero net cost).

OPTION 3 – Allow equal civil marriage but remove civil partnerships

This is not the Government's preferred option.

The fiscal costs of Option 3 would be equal to the fiscal costs of Option 2, as it will require the same changes to be made in order to allow same-sex couples to be married.

Whilst removing the provision for new civil partnerships, under this option existing civil partners would have the option of converting their civil partnership into a marriage, or keeping their existing civil partnership. Therefore, IT systems would still be required to keep the option of civil partnership, as some couples will still be in one, even if new couples cannot form one. However, we estimate that there would be a marginal reduction in costs as GRO would no longer need to operate the RON system as a live system (it would only be used for access to records and corrections).

The fiscal costs and benefits of Option 3, compared to Option 2, will depend on any changes made to the administration of civil marriages and civil partnership and the relative cost of administering each. Currently, civil partnerships cost less to administer, but there would be the possibility of aligning processes for civil marriage to bring these costs into line.

In this impact assessment, we assume that Option 3 would have broadly equal costs and benefits to Option 2, but this will be revised following our consultation and once separate decisions are taken on reforming civil marriage processes.

Whilst Option 3 would allow equal access to marriage in the same way as Option 2, it would remove the separate provision for same-sex couples that has led to this consultation. However, given the existence of civil partnerships, Option 3 would remove this option for any same-sex couple wishing to formalise their relationship in the future, and could lead to concern for those already in a civil partnership.

ONE-IN-ONE-OUT (OIOO)

COSTS (INs)

Our best estimate is that there will be no costs imposed on the private sector and third sector from these changes. However, there may be costs implied for large organisations if they need to change IT systems or records and processes if they have systems which only allow for married couples to be of the opposite sex. We will be seeking further views on this as part of the consultation.

BENEFITS (OUTs)

Our best estimate is that there are no direct monetised benefits to the private sector or the third sector from these changes. However, as discussed in Section F, there would be economic benefits to the private sector if there was an increased demand for marriage, over and above the current demand for civil partnerships. There could also be benefits from increased spending on celebrations from individuals converting their civil partnership to a marriage.

NET

IN (zero net cost).

F. Risks

1. Increased demand for same-sex marriage, over and above current demand for civil partnerships

The costs and benefits above assume that there will be no increase in the overall demand for marriages and civil partnerships for same-sex couples. Here we consider what the effect might be if there were to be an increase.

There are reasons to suggest that allowing equal civil marriage may lead to an increased demand for formalising relationships over and above the current demand for civil partnerships. There may be existing same-sex couples who have chosen not to enter into a civil partnership, but who would want a marriage if the option were available. There may also be couples formed in the future who are more likely to formalise their relationship because of the availability of marriage. This may occur because the legal recognition of marriage is seen as more appealing (or better understood) or because of the greater social and symbolic meaning attached to marriage.

Evidence from the United States of America (Badgett & Herman 2011) suggests that demand for marriage is greater than demand for other forms of civil union. In the USA, different states have different laws regarding same-sex marriage and civil union. Eight states allow gay marriage, ten states offer a form of civil union for same-sex couples, and several states offer other forms of 'limited domestic partnership' (which offer a limited set of legal rights for couples). Badgett & Herman found that, in the first year after introduction, states which allowed same-sex marriage saw higher rates of formation than states which introduced civil union. In states allowing marriage, 30% of existing same-sex couples got married; in states introducing civil union, 18% of same-sex couples entered a civil union. These results are not directly comparable to England and Wales, but do suggest that the availability of marriage might lead to higher demand compared to existing civil partnerships.

We consider the associated costs and benefits of a 10% increase in the total demand for marriages and civil partnerships. This number is chosen, in the absence of any reliable evidence, purely as an indicative example to explore the possible effect of an increase in demand. In 2010, there were 5,804 civil partnerships, then a 10% increase caused by this policy would lead to 580 extra ceremonies. Under Option 1, this would be split between marriages and civil partnerships; under Option 2, new ceremonies would only be marriages.

Civil marriages are run on a cost-recovery basis. This means that any extra costs to local authorities of administering marriages and providing registrars would be covered by the fees paid by the couple. This would therefore not create any extra costs to local authorities but would result in a transfer from individuals to the local authority.

As mentioned in Section E, there could be an increase in the number of dissolutions for courts to deal with, but this would be very small – about 14 extra cases.

There could be increased costs to the Government in terms of bereavement benefits – which more couples would qualify for (in the event of a partner dying) if more couples are married. This effect is also likely to be small.

More couples having a marriage ceremony would lead to economic benefits, as couples and guests tend to spend significant amounts of money on a ceremony. A survey in 2007 (Direct Line 2007) suggested that the average spend on a civil partnership, by the couple and guests, was £4,000 (equal to £4,563 in 2011/12 prices). An extra 580 ceremonies would therefore result in approximately £2.6 million extra spending in the economy (per year if there were a sustained increase in demand). This would benefit premises which hold civil marriages/civil partnerships and producers and retailers of products and services used in ceremonies (this figure would also include money spent on presents bought by guests and hotels etc.).

Overall, therefore, an increase in the demand for marriages over and above the existing demand for civil partnerships would lead to a small increased cost to the public sector, but would lead to additional economic benefits. Given that much of the spending on ceremonies would be spent on products with VAT attached, tax revenues would almost certainly exceed fiscal costs.

GEO will be conducting research into the views of LGB people which will provide more evidence on the possible demand for marriage amongst LGB people in England and Wales.

2. Unforeseen costs to public sector and business

As detailed above, many public sector organisations will face costs associated with changes to IT systems and guidance due to the need to recognise same-sex couples as being married. It is therefore possible that there may be other organisations which would need to change their systems and process

to allow for this change – for example, companies which hold large numbers of customer records. Some organisations may be able to accommodate the change without difficulty, others may need to alter electronic records (although no organisation would be required by law to make any changes, they may face pressure from customers to do so). It would not be possible to provide an accurate estimate for these costs given the level of detail that would need to be known about the IT systems used by all businesses in England and Wales.

To mitigate this risk, the Government will be providing a “lead-in” time before changes are implemented, so that in many cases, any change would fall under business-as-usual costs. We have ensured that the consultation on this issue will ask respondents for comments on any costs or benefit to private businesses, which can be used to inform policy and future impact assessments on this topic.

3. Different legal frameworks in Scotland and Northern Ireland

The consultation will cover marriage and civil partnerships in England and Wales. The issue of allowing same-sex couples to enter into a marriage is being consulted on separately in Scotland, and would also be considered separately by the Northern Ireland Executive as marriage is a devolved matter. This raises the possibility of different legal frameworks existing for marriage in the different countries of the United Kingdom. This may create extra costs, as guidance and training will need to be provided for public bodies to understand the differences and the implications for individuals who travel between countries. The Gender Recognition Panel has raised this as a concern.

GEO will monitor closely the developments in Scotland and Northern Ireland, and look for opportunities to avoid any issues in compatibility.

G. Enforcement

The GRO and local authorities will continue to ensure that premises are compliant with the relevant legislation to hold a legal marriage registration.

H. Summary and Recommendations

The table below outlines the costs and benefits of the proposed changes.

Table H.1 Costs and Benefits		
Option	Costs	Benefits
2	-£3.7 (PV over 10 years)	£0 (PV over 10 years)
3	-£3.7m (PV over 10 years)	£0 (PV over 10 years)

The costs presented are all transitional costs, related to one-off changes required. There are no annual costs after the transition. All costs fall on the public sector, there are zero costs or benefits to the private sector.

The table below shows the annual profile of costs. We assume the introduction of legislation in 2014/15. However, it should be noted that there is not yet a legislative timetable set for these changes; approval and implementation may take longer.

Our working assumption is that changes to the RON IT system (£2 million) would take two years to implement, while all other changes would take one year or less. We assume that changes would not be

made until after legislation is passed by parliament (which would be 2013/14 at the earliest, and may be later), but all changes would need to be completed before the legislation is fully implemented (2014/15 at the earliest).

Annual profile of costs, in 2011/12 prices, £million

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Transitional costs	0	0	1.0	3.1	0	0	0	0	0	0
Annual recurring costs	0	0	0	0	0	0	0	0	0	0
Total costs	0	0	1.0	3.1	0	0	0	0	0	0

For non-monetised costs and benefits, please see main evidence base section.

Applying a discount rate of 3.5% (in line with standard Green Book assumptions) gives a net present value of these costs as £3.7 million.

I. Implementation

The Government plans to launch a consultation on these changes in March 2012 which would allow for any legislation to come into force in the lifetime of this parliament (by 2015). This work will be led by GEO, supported by MoJ. Resource at GEO has been agreed with Ministers and senior management.

A timetable will be decided upon for implementation as part of the discussions with other government departments.

J. Monitoring and Evaluation

GEO is currently tendering for research to assess the demand for the policy in order to advise on the policy and to monitor and evaluate the success at a later date. We will be conducting a survey of LGB people in England and Wales to ask questions about this policy.

Post implementation, the effectiveness of the new regime will be monitored by the ONS. The ONS collects national statistics regularly of the amount of people who enter into marriage or civil partnership.

K. Feedback

Feedback will be obtained from a number of ongoing sources:

- monitoring correspondence received by departments across government
- Ongoing stakeholder engagement
- Ongoing contact with representatives of local authority registrars to ensure that the new procedures and processes are working.

L. Specific Impact Tests

See Annex 1.

Annex 1. Specific Impact Tests

Statutory Equality Duties

Equality Impact Assessment

The effect on equality for all the relevant protected characteristics under Part 3 of the Act (services and public functions) has been assessed during the development of the policy, taking account of views expressed by government departments and stakeholders, to provide assurance that changes needed to mitigate any potential adverse impacts have been identified. The analysis will cover age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

These proposals have been developed by GEO following discussions with a wide range of government departments and partners including LGB&T representatives and faith groups, representing many more people. Following these meetings, we have analysed the comments made and issues raised, and they are reflected within the options presented for consultation.

Impact on sexual orientation

Whilst same-sex couples are currently able to register their relationship as a civil partnership, this policy would allow equal access to marriage for all couples, regardless of sexual orientation. Discussions with stakeholder groups suggest that many LGB&T people do not consider that the current legal system provides an equal framework for same-sex and opposite-sex couples, as many see civil partnerships as “inferior” to marriage or consider the existence of two separate legal systems as unequal.

The policy options considered would not have any impact on heterosexual couples who want to formalise their relationship – the legal framework for marriage for opposite-sex couples will remain unchanged. However, we are not considering civil partnerships for opposite sex couples.

This policy would therefore make a positive contribution to equality because of sexual orientation by removing the legal barrier for same-sex couples to get married and allowing equal access to marriage for all couples. Currently, if a person declares that they are in a civil partnership, they automatically disclose their sexual orientation; but by allowing same-sex couples to enter into a civil marriage, this would allow people to disclose their sexual orientation when they choose, rather than by default.

Impact on gender reassignment

As discussed in Section A above, current legislation (the Marriage Act 1949 and Matrimonial Causes Act 1973) means that any individual who is in a marriage or civil partnership and wishes to legally change their gender must first annul that union, because it is not legal for two individuals of the same gender to be married, or two people of the opposite gender to be in a civil partnership. This change in policy would remove this requirement and allow married transsexual individuals to legally change their gender and remain within their marriage, or to convert their civil partnership (should civil partnerships not remain).

This will remove significant barriers to obtaining a legal change of gender: the costs of obtaining an annulment, possible breaks in pensions contributions, and, not least, the possible distress caused by the process of going through the process of an annulment (even if you and your partner want to stay together) at what can already be a difficult time. These barriers can impose material and emotional costs on those who go through the process and is likely to be acting as a deterrent for some individuals from obtaining a legal change of gender.

This policy change would therefore make a positive contribution to gender assignment by improving the process for those who are in a marriage and wish to legally change their gender.

Impact on religion or belief

The proposals included in this consultation are only concerned with ‘civil marriage’. Marriages which are solemnized in accordance with the rites and beliefs of various faiths and in accordance with the procedural requirements of the Marriage Act 1949 and regulation made there under will not be altered.

However, it should be noted that while there is no legal definition of religious or civil marriage currently; the new legislation to create equal civil marriage will separate out the two types of marriage in law.

This has been criticised by some faith groups who, on a matter on religious freedom, would like to gain the ability to perform marriages for same-sex couples on their premises, while some are content to retain the current position. Some faith groups have opposed the proposals, on the grounds that it is against their religious belief and they believe that marriage should be between a man and a woman for the procreation of children.

Should we retain civil partnerships (Option 2) then we would retain section 202 of the Equality Act 2010 which allows for civil partnerships to take place on religious premises. However, should civil partnerships not remain (Option 3), we could examine the possibility of introducing same-sex civil marriage on religious premises to mirror the current proposals under Section 202. This means that same-sex couples will not have the option of having a religious marriage on religious premises. This is not the preferred option of Government.

The changes proposed would therefore only apply to civil marriages, and not to 'religious marriages' conducted in places of worship, and would create a legal distinction between the two.

Impact on age

In 2010 (the most recent year for which data are available) in England and Wales, the average (median) age for formation of a civil partnership was 38.1 years (In England, the average was 39.1 for men and 37.1 for women, in Wales the average was 39.0 for men and 37.9 for women). There are much fewer civil partnerships formed for those aged over 50 – in 2010, 1,926 individuals aged 50 or over formed a civil partnership, less than 17% of the total. This may reflect social and cultural differences between different age groups.

Many older gay people lived in a time where homosexuality was illegal and therefore are not as connected to services available for LGB people, making them harder to reach. This could mean that older LGB&T people may be less aware of the legal changes that have taken place, as they may be less likely to be involved in LGB&T communities. To mitigate this risk, GEO will ensure there are communications, using a range of different channels, suitable for older individuals.

Impact on race

There may be a difference in the number of people who would enter into a civil partnership or same-sex civil marriage from different races. However, official statistics on civil partnerships do not provide any data on the ethnicity of partners.

Differences in cultural acceptance of same-sex couples could lead to different rates of civil partnerships or civil marriages being formed amongst different ethnic groups. However, this conclusion would only be based on anecdotal evidence. GEO will continue to work to promote these changes and the Governments work to all LGB&T people.

Impact on sex

We do not consider that there is any impact on the protected characteristic of sex. In England and Wales, since civil partnerships were introduced in 2005 there have been slightly more partnerships formed by men than for women (23,167 or 56% of partnerships were between men). However, in 2010 50% of civil partnerships were between men and 50% between women.

We do not consider that there is any impact on the protected characteristics of pregnancy and maternity or disability.

Economic Impacts

Small firms impact test

The possible costs on businesses identified in Section F (some organisations may need to make changes to their IT systems, records or processes to allow same-sex couples to be registered as married), are likely to fall primarily on large businesses as it will affect organisations which hold large databases or records. There is a possibility that some small businesses may have to make changes, but we envisage these costs, if they arise, will fall disproportionately on larger businesses. Our consultation will seek further information on possible impacts on marriage premises and related businesses.

There are possible benefits to small firms which operate as premises for civil marriages if they are able to take advantage of opportunities to hold same-sex civil marriages. We envisage that existing premises will not need to apply for a new licence to hold same-sex marriages, as current approved premises licenses are not gender specific. If there were no increased demand for marriages following the change, over and above the current demand for civil partnerships, then there would be no aggregate benefits to premises. However, as discussed in Section F above, if there were to be an increased demand for marriage, we would expect increased spending on ceremonies and this would benefit civil marriages premises (which could be businesses of any size).

We expect there to be very little impact on micro-businesses (firms employing ten or fewer people). Given the points above, it is conceivable that there may be some micro-businesses affected, but we consider the chances that these businesses would face any costs from these changes to be minimal. There may be benefits if there were to be an increased demand for marriage. Our best estimate would be zero net cost imposed on micro-businesses and we would therefore look to obtain a waiver from the general micro-business exemption.

Social Impacts

Human Rights

In *Shalk & Kopf v Austria* the European Court of Human Rights (ECtHR) found that Article 12 (right to marry) of the European Convention on Human Rights (ECHR) does not impose an obligation to provide access to marriage for same-sex couples, nor could such an obligation be interpreted from Articles 8 (right to respect for private and family life) and 14 (prohibition of discrimination). As for the lack of alternative recognition for same-sex couples, the ECtHR noted that this area was still one where there was no consensus of standards and one in which state parties enjoy a margin of appreciation, both on the timing of introduction of legislation, and on the exact status to be conferred. So this is a matter for regulation under national law.

As the policy proposals take shape, we will need to consider the human rights aspects in detail as the ECtHR did find that Articles 8, 12 and 14 are engaged in this issue. In particular it said that it would no longer consider that the right to marry enshrined in Article 12 must in all circumstances be limited to marriage between two persons of the opposite sex.

In February 2011, 8 British couples (4 same-sex and 4 opposite sex) submitted a joint legal application to the ECtHR, alleging that the prohibition by UK legislation of same-sex civil marriage and opposite sex civil partnership is a violation of Articles 8, 12 and 14. This is part of the *Equal Love Campaign* organised by human rights campaigner, Peter Tatchell. The ECtHR has not yet determined whether the application is admissible.

Annex 2: Countries with provisions for same-sex marriage and civil union

The Government Equalities Office has conducted research into other countries which have provisions for same-sex marriage and same-sex legal unions. Different legal frameworks mean that different forms of union and marriage in different countries do not confer the same rights in each country. Below is a list of the current countries and jurisdictions which allow for same-sex union (based on GEO research). Some jurisdictions recognise civil unions or same-sex marriage from other countries, even if they have not established their own arrangements for civil unions and same-sex marriage.

(This list is the understanding of the UK Government, as of 15 March 2012)

List of jurisdictions which have introduced marriage for same-sex couples

Argentina
Belgium
Canada
Iceland
Mexico (Mexico City only but recognised throughout Mexico)
Netherlands
Norway
Portugal
South Africa
Spain
Sweden
United States of America (some states only)

List of jurisdictions which have introduced same-sex unions

Andorra
Argentina (some parts of the country only)
Australia (precise laws vary from state to state)
Austria
Canada (Nova Scotia, Quebec)
Colombia (sharing of goods)
Czech Republic
Denmark
Ecuador
England and Wales
Finland
France
Germany
Hungary
Iceland
Liechtenstein
Mexico (some parts of the country only)
Netherlands
New Zealand
Northern Ireland
Republic of Ireland
Scotland
Slovenia
South Africa
Switzerland
United States of America (some states only)
Uruguay

Some jurisdictions recognise civil unions or same sex marriage from other countries, even if they have not established their own arrangements for civil unions and same sex marriage.

Annex 3: References

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