

(i) an eligible individual at the end of the year,

(ii) the qualified relation of an individual for the year, or

(iii) a person in respect of whom an amount is deemed under this section to be paid by any other individual for the year;

"qualified relation" of an individual for a taxation year means the person, if any, who is either

(a) the individual's spouse, or

(b) the other parent of a child of the individual, if the child is a qualified dependant of the individual,

who is of the opposite sex to the individual and who, at the end of the year, is not living separate and apart from the individual by reason of the breakdown of their marriage or other conjugal relationship."