
Changes to legislation: There are currently no known outstanding effects for the Disability Living Allowance and Disability Working Allowance Act 1991, Cross Heading: Inheritance Tax Act 1984 (c. 51). (See end of Document for details)

SCHEDULES

SCHEDULE 2

DISABILITY LIVING ALLOWANCE AND ATTENDANCE ALLOWANCE: AMENDMENTS

Inheritance Tax Act 1984 (c. 51)

- 14 (1) In section 74(4) of the Inheritance Tax Act 1984 (disabled persons for purposes of provisions about pre-1981 trusts for disabled persons) after paragraph (b) there shall be inserted “, or
- (c) is in receipt of a disability living allowance under section 37ZA of the Social Security Act 1975 by virtue of entitlement to the care component at the highest or middle rate.”.
- (2) In section 89(4) of that Act (disabled persons for purposes of provisions about other trusts for disabled persons) after paragraph (b) there shall be inserted “, or
- (c) in receipt of a disability living allowance under section 37ZA of the Social Security Act 1975 by virtue of entitlement to the care component at the highest or middle rate.”.

Commencement Information

II Sch. 2 para. 14 wholly in force 6.4.1992; see s. 15(2) and S.I. 1991/2617, art. 2(f)

Changes to legislation:

There are currently no known outstanding effects for the Disability Living Allowance and Disability Working Allowance Act 1991, Cross Heading: Inheritance Tax Act 1984 (c. 51).