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STATUTORY INSTRUMENTS

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**2021 No. 886**

**The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021**

**PART 2**

**Disability assistance: England and Wales, Scotland and Northern Ireland**

*Disability assistance: amendments relating to taxation excluding taxation as regards motor vehicles*

**Amendment of the Inheritance Tax Act 1984**

2.—(1) The Inheritance Tax Act 1984<sup>(1)</sup> is amended as follows.

(2) In section 89A (self-settlement by person expected to fall within the definition of “disabled person”)<sup>(2)</sup>—

(a) in subsection (5)—

(i) in paragraph (a), after “allowance,” insert “disability assistance,”,

(ii) at the end of paragraph (b), omit “and”,

(iii) at the end of paragraph (c), omit the full stop and insert—

“, and

(d) that there will be no provision made by regulations under section 31 of the SS(S)A 2018 for the reduction of the value of a payment of disability assistance to £0 when the person is—

(i) resident in a care home,

(ii) resident in an educational establishment,

(iii) undergoing medical or other treatment as an in-patient in a hospital or similar institution, or

(iv) undergoing imprisonment or detention in legal custody.”,

(b) in subsection (8)—

(i) before the definition of “SSCBA 1992”, insert—

““disability assistance” means disability assistance given in accordance with regulations made under section 31 of the SS(S)A 2018.”,

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<sup>(1)</sup> 1984 c.51.

<sup>(2)</sup> Section 89A was added by paragraph 6(1) of Schedule 20 to the Finance Act 2006 (c.25), and relevantly amended by paragraph 7 of Schedule 44 to the Finance Act 2013 (c.29).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (ii) at the end of the definition of “SSCB(NI)A 1992”, omit “and”,
- (iii) after that definition insert—
  - ““SS(S)A 2018” means the Social Security (Scotland) Act 2018**(3)**, and”.