

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005.  
Cross Heading: Disability assistance for children and young people. (See end of Document for details)

---

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 1A

#### MEANING OF “DISABLED PERSON”

---

##### Textual Amendments

**F1** Sch. 1A inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 44 para. 19](#)

#### *[<sup>F2</sup>Disability assistance for children and young people*

---

##### Textual Amendments

**F2** [Sch. 1A para. 3A](#) and cross-heading inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), **6(2)(b)**

- 3A. A person (“A”) is to be treated as a disabled person under paragraph 1(ca) if A satisfies HMRC that A would be entitled to receive disability assistance for children and young people by virtue of entitlement to the care component at the highest or middle rate, or to the mobility component at the higher rate, but for provision made by regulations under section 31 of the SS(S)A 2018 for—
- (a) the cessation of entitlement to disability assistance during periods when a person does not meet the conditions as to residence and presence prescribed by regulations made under that section, or
  - (b) the reduction of the value of a payment of disability assistance to £0 when a person is—
    - (i) resident in a care home,
    - (ii) resident in an educational establishment, or
    - (iii) undergoing detention in legal custody.]]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:  
Disability assistance for children and young people.