

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Disability living allowance. (See end of Document for details)

SCHEDULES

[^{F1}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](#)

Disability living allowance

- 3 A person is to be treated as a disabled person under paragraph 1(c) if he or she satisfies HMRC that he or she would be entitled to receive a disability living allowance by virtue of entitlement to the care component at the highest or middle rate [^{F2}, or to the mobility component at the higher rate,] but for—
- (a) the conditions as to residence and presence prescribed under section 71(6) of SSCBA 1992 or section 71(6) of SSCB(NI)A 1992,
 - (b) provision made by regulations under section 72(8) of SSCBA 1992 or section 72(8) of SSCB(NI)A 1992 (no payment of disability allowance for persons for whom certain accommodation is provided), or
 - (c) section 113(1) of SSCBA 1992 or section 113(1) of SSCB(NI)A 1992 or provision made by regulations under section 113(2) of SSCBA 1992 or section 113(2) of SSCB(NI)A 1992 (general provisions as to disqualification and suspension).]

Textual Amendments

F2 Words in Sch. 1A para. 3 inserted (with effect in accordance with s. 291(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 291\(3\)](#)

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Disability living allowance.