

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Personal independence payment. (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](#)

#### *Personal independence payment*

- 4 A person is to be treated as a disabled person under paragraph 1(d) if he or she satisfies HMRC that he or she would be entitled to receive personal independence payment <sup>F2</sup>... but for—
- (a) the conditions as to residence and presence prescribed under section 77(3) of WRA 2012 or the corresponding provision having effect in Northern Ireland,
  - (b) provision made by regulations under section 85 of WRA 2012 (exclusion of certain care home residents) or the corresponding provision having effect in Northern Ireland,
  - (c) provision made by regulations under section 86 of WRA 2012 (exclusion of certain hospital in-patients) or the corresponding provision having effect in Northern Ireland, or
  - (d) section 87 of WRA 2012 (exclusion of prisoners and detainees) or the corresponding provision having effect in Northern Ireland.]

##### Textual Amendments

**F2** Words in Sch. 1A para. 4 omitted (with effect in accordance with s. 291(5) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 291\(4\)](#)

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Personal independence payment.