

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 1. (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](#)

“Disabled person”

- 1 “Disabled person” means—
- (a) a person who by reason of mental disorder within the meaning of the Mental Health Act 1983 is incapable of administering his or her property or managing his or her affairs,
 - (b) a person in receipt of attendance allowance,
 - [^{F2}(c) a person in receipt of a disability living allowance by virtue of entitlement to—
 - (i) the care component at the highest or middle rate, or
 - (ii) the mobility component at the higher rate,]
 - [^{F3}(ca) a person in receipt of disability assistance for children and young people by virtue of entitlement to—
 - (i) the care component at the highest or middle rate in accordance with regulations made under section 31 of the SS(S)A 2018, or
 - (ii) the mobility component at the higher rate in accordance with regulations made under section 31 of the SS(S)A 2018,]
 - (d) a person in receipt of personal independence payment ^{F4}...,
 - [^{F5}(da) a person in receipt of disability assistance for working age people by virtue of entitlement to—
 - (i) the daily living component at the standard or enhanced rate in accordance with regulations made under section 31 of the SS(S)A 2018, or
 - (ii) the mobility component in accordance with regulations made under section 31 of the SS(S)A 2018,]
 - (e) a person in receipt of an increased disablement pension,
 - (f) a person in receipt of constant attendance allowance, or
 - (g) a person in receipt of armed forces independence payment.]

Textual Amendments

F2 Sch. 1A para. 1(c) substituted (with effect in accordance with s. 291(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 291\(2\)\(a\)](#)

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- F3** Sch. 1A para. 1(ca) 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)(a)**
- F4** Words in Sch. 1A para. 1(d) omitted (with effect in accordance with s. 291(5) of the amending Act) by virtue of Finance Act 2014 (c. 26), s. **291(2)(b)**
- F5** Sch. 1A para. 1(da) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **4(2)(a)**

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