
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 4A. (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](#)

[^{F2}Disability assistance for working age people

Textual Amendments

- F2** [Sch. 1A para. 4A](#) and cross-heading 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\(2\)\(b\)](#)

- 4A. A person (“A”) is to be treated as a disabled person under paragraph 1(da) if A satisfies HMRC that A would be entitled to receive disability assistance for working age people 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) undergoing detention in legal custody, or
 - (iii) in a hospital or similar institution.]]

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