



Finance Act 2013

2013 CHAPTER 29

PART 4

EXCISE DUTIES AND OTHER TAXES

Insurance premium tax

201 Contracts that are not taxable

- (1) In Schedule 7A to FA 1994 (IPT: contracts that are not taxable), paragraph 3 (contracts relating to motor vehicles for use by handicapped persons) is amended as follows.
- (2) In sub-paragraph (2)(a)—
 - (a) after “disability living allowance” insert “, or personal independence payment,” and
 - (b) after “component” insert “, or of an armed forces independence payment”.
- (3) In sub-paragraph (3), after “disability living allowance” insert “, personal independence payment, armed forces independence payment”.
- (4) After sub-paragraph (4)(b) insert—
 - “(ba) personal independence payment” means a personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;
 - “(bb) “armed forces independence payment” means an armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Contributions) Act 2004;”.
- (5) The amendments made by this section are treated as having come into force on 8 April 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:
Insurance premium tax.