

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the relevant value added tax primary law provisions following the introduction of the new personal independence payment and armed forces independence payment to ensure that these provisions continue to have the same effect.

The effect of the Order is that the value added tax reliefs that currently apply to persons who are in receipt of a disability living allowance (in some cases by virtue of entitlement to the mobility component) will additionally apply to persons who no longer receive that benefit but instead receive one of the two new specified benefits.

A Tax Information and Impact Note covering this instrument was published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins/htm>.