
STATUTORY INSTRUMENTS

2021 No. 886

The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021

PART 2

Disability assistance: England and Wales, Scotland and Northern Ireland

Disability assistance: amendments relating to taxation excluding taxation as regards motor vehicles

Amendment of the Finance Act 2005

6.—(1) The Finance Act 2005⁽¹⁾ is amended as follows.

(2) In Schedule 1A (meaning of “disabled person”)⁽²⁾—

(a) in paragraph 1, after sub-paragraph (c), insert—

“(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,”

(b) after paragraph 3, insert—

“Disability assistance for children and young people

3A. A person (“A”) is to be treated as a disabled person under paragraph 1(ca) if A satisfies HMRC that A would be entitled to receive disability assistance for children and young people by virtue of entitlement to the care component at the highest or middle rate, or to the mobility component at the higher rate, 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

⁽¹⁾ 2005 c.7.

⁽²⁾ Schedule 1A was added by paragraph 19 of Schedule 44 to the Finance Act 2013 (c.29), and relevantly amended by section 291(2) of the Finance Act 2014 (c.26).

- (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) resident in an educational establishment, or
 - (iii) undergoing detention in legal custody.”,
- (c) in paragraph 8—
 - (i) after the definition of “constant attendance allowance”, insert—
 - ““disability assistance” means disability assistance given in accordance with regulations made under section 31 of the SS(S)A 2018,
 - “disability assistance for children and young people” means a category of disability assistance specifically for children and young people,”
 - (ii) after the definition of “SSCB(NI)A 1992”, insert—
 - ““SS(S)A 2018” means the Social Security (Scotland) Act 2018,”.