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STATUTORY INSTRUMENTS

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**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 as regards motor vehicles*

**Amendment of the Value Added Tax Act 1994**

**9.**—(1) The Value Added Tax Act 1994<sup>(1)</sup> is amended as follows.

(2) In Schedule 8 (zero-rating), in Group 12 (drugs, medicines, aids for the disabled, etc.)<sup>(2)</sup>—

- (a) in item 14, for “or of mobility supplement” substitute “, of mobility supplement or of disability assistance for children and young people by virtue of entitlement to the mobility component”;
- (b) in Note (6)(b)—
  - (i) for “or the Ministry of Defence”, substitute “, the Ministry of Defence or the Scottish Ministers”;
  - (ii) for “or mobility supplement” substitute “, mobility supplement or the mobility component of disability assistance for children and young people”;
- (c) in Note (7), after paragraph (aa), insert—

“(aaa) “disability assistance for children and young people” means a category of disability assistance specifically for children and young people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

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<sup>(1)</sup> 1994 c.23.

<sup>(2)</sup> Schedule 8 was relevantly amended by S.I. 2013/601 and the Finance Act 2017 (c.10).