
STATUTORY INSTRUMENTS

2022 No. 332

The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022

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

4.—(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 (d), insert—

“(da) a person in receipt of disability assistance for working age people by virtue of entitlement to—

(i) the daily living component at the standard or enhanced rate in accordance with regulations made under section 31 of the SS(S)A 2018, or

(ii) the mobility component in accordance with regulations made under section 31 of the SS(S)A 2018,”

(b) after paragraph 4, insert—

“Disability assistance for working age people

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

⁽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) and S.I. 2021/886.

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- (iii) in a hospital or similar institution.”,
- (c) in paragraph 8, after the definition of “disability assistance for children and young people”, insert—
- ““disability assistance for working age people” means a category of disability assistance specifically for working age people.”.