
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 Individual Savings Account Regulations 1998

2.—(1) The Individual Savings Account Regulations 1998⁽¹⁾ are amended as follows.

(2) In regulation 4ZE (permitted withdrawals from a junior ISA account where the named child is terminally ill)⁽²⁾—

- (a) in paragraph (2)(b), in Case 1, in paragraph (iii), after “people” insert “, or regulations for disability assistance for working age people,”,
- (b) in paragraph (6), in sub-paragraph (c), after “people” insert “, or regulations for disability assistance for working age people,”.

Amendment of the Child Trust Funds Regulations 2004

3.—(1) The Child Trust Funds Regulations 2004⁽³⁾ are amended as follows.

(2) In regulation 18A (permitted withdrawals from an account where the child is terminally ill)⁽⁴⁾—

- (a) in paragraph (2)(b), in Case 1, in paragraph (iii), after “people” insert “, or regulations for disability assistance for working age people,”,
- (b) in paragraph (6), in sub-paragraph (c), after “regulations” insert “for disability assistance for children and young people, or regulations for disability assistance for working age people,”.

Amendment of the Finance Act 2005

4.—(1) The Finance Act 2005⁽⁵⁾ is amended as follows.

(1) [S.I. 1998/1870](#).

(2) Regulation 4ZE was added by regulation 8 of [S.I. 2011/1780](#), and relevantly amended by [S.I. 2014/654](#) and [S.I. 2021/886](#).

(3) [S.I. 2004/1450](#).

(4) Regulation 18A was added by regulation 12 of [S.I. 2004/2676](#), and relevantly amended by [S.I. 2014/649](#) and [S.I. 2021/886](#).

(5) [2005 c. 7](#).

- (2) In Schedule 1A (meaning of “disabled person”)(6)—
- (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
- (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.”

(6) 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.