
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.”

Disability assistance: amendments relating to taxation as regards motor vehicles

Amendment of the Finance Act 1994

- 5.—**(1) The Finance Act 1994(7) is amended as follows.
- (2) In Schedule 7A (insurance premium tax: contracts that are not taxable)(8), in paragraph 3 (contracts relating to motor vehicles for use by handicapped persons)—
- (a) in sub-paragraph (2)(a), after “people” insert “, or disability assistance for working age people,”
- (b) in sub-paragraph (3), in the full-out—
- (i) for “supplement or” substitute “supplement,”
- (ii) after “people” insert “or of disability assistance for working age people”
- (c) at the end of sub-paragraph (4)(d), for the full stop substitute a semi-colon,

(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.

(7) 1994 c. 9.

(8) Schedule 7A was added by article 5 of S.I. 1994/1698, and relevantly amended by S.I. 2002/1397, section 201 of the Finance Act 2013 (c. 29) and S.I. 2021/886.

(d) after sub-paragraph (4)(d), insert—

“(e) “disability assistance for working age people” means a category of disability assistance specifically for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018⁽⁹⁾.”.

Amendment of the Vehicle Excise and Registration Act 1994

6.—(1) The Vehicle Excise and Registration Act 1994⁽¹⁰⁾ is amended as follows.

(2) In section 62 (other definitions), in subsection (1) at the appropriate place, insert—

““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,

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

(3) In Schedule 1 (annual rates of duty), in paragraph 1ZA⁽¹¹⁾—

(a) after sub-paragraph (2), insert—

“(2A) This paragraph also applies to a vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in the disabled person’s name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
 - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.”.

(b) after sub-paragraph (3), insert—

“(3A) This paragraph has effect as if a person were in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.”.

(c) after sub-paragraph (5), insert—

“(6) For the purposes of sub-paragraph (2A), a vehicle is to be treated as registered under this Act in the name of a person in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—

- (a) a person appointed under section 58 or 85B⁽¹²⁾ of the Social Security (Scotland) Act 2018 in relation to the person,

⁽⁹⁾ 2018 asp 9.

⁽¹⁰⁾ 1994 c. 22.

⁽¹¹⁾ Paragraph 1ZA was added by paragraph 5 of Schedule 37 to the Finance Act 2013 (c. 29).

⁽¹²⁾ Section 85B was inserted by the Social Security Administration and Tribunal Membership (Scotland) Act 2020 (asp 18).

- (b) a person nominated for the purposes of this paragraph by the person or the person so appointed, or
 - (c) any other person who has legal authority to act on behalf of the person.”.
- (4) In Schedule 2 (exempt vehicles), in paragraph 19 (vehicles for disabled people)(**13**)—
- (a) after sub-paragraph (2)(aaa) insert—
 - “(aab) that person, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the enhanced rate,”,
 - (b) after sub-paragraph (2B) insert—
 - “(2C) This paragraph has effect as if a person were in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.”,
 - (c) in sub-paragraph (4A), after “paragraph (aaa)” insert “or (aab)”.

Amendment of the Value Added Tax Act 1994

- 7.—(1) The Value Added Tax Act 1994(**14**) is amended as follows.
- (2) In Schedule 8 (zero-rating), in Group 12 (drugs, medicines, aids for the disabled, etc.)(**15**)—
- (a) in item 14—
 - (i) for “supplement or” substitute “supplement,”,
 - (ii) after “component” in the third place it occurs insert “or of disability assistance for working age people by virtue of entitlement to the mobility component”,
 - (b) in Note (6)(b)—
 - (i) for “supplement or” substitute “supplement,”,
 - (ii) after “people” insert “or the mobility component of disability assistance for working age people”,
 - (c) in Note (7), after paragraph (aaa), insert—
 - “(aab) “disability assistance for working age people” means a category of disability assistance specifically for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

Disability assistance: amendments relating to driving licences

Amendment of the Motor Vehicles (Driving Licences) Regulations 1999

- 8.—(1) The Motor Vehicles (Driving Licences) Regulations 1999(**16**) are amended as follows.
- (2) In regulation 9 (minimum ages for holding or obtaining licences)(**17**)—

(13) Paragraph 19 was relevantly amended by paragraph 6 of Schedule 37 of the Finance Act 2013 (c. 29) and S.I. 2021/886.

(14) 1994 c. 23.

(15) Schedule 8 was relevantly amended by S.I. 2013/601, Schedule 7 to the Finance Act 2017 (c. 10) and S.I. 2021/886.

(16) S.I. 1999/2864.

(17) Regulation 9 was relevantly amended by S.I. 2013/2184 and S.I. 2021/1188.

- (a) at the end of paragraph (4)(b), for the full stop substitute “; or”;
- (b) after paragraph (4)(b), insert—
 - “(c) who is in receipt of disability assistance for working age people which includes the mobility component at the enhanced rate in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

Disability assistance: miscellaneous amendments

Amendment of the Recall of MPs Act 2015 (Recall Petition) Regulations 2016

9.—(1) The Recall of MPs Act 2015 (Recall Petition) Regulations 2016(**18**) are amended as follows.

(2) In regulation 64(5)(b) (additional requirements for applications for a proxy signature for a definite or an indefinite period on grounds of blindness or other disability: England and Wales and Scotland)(**19**)—

- (a) at the end of paragraph (iii), omit “or”;
- (b) at the end of paragraph (iv) insert—
 - “or
 - (v) the enhanced rate of the mobility component of disability assistance for working age people (payable in accordance with regulations made under section 31 of the 2018 Act),”.

(3) In regulation 65(4)(b) (additional requirements for applications for a proxy signature for an indefinite period on grounds of blindness or other disability: Northern Ireland)(**20**)—

- (a) at the end of paragraph (iii), omit “or”;
- (b) at the end of paragraph (iv) insert—
 - “or
 - (v) the enhanced rate of the mobility component of disability assistance for working age people (payable in accordance with regulations made under section 31 of the 2018 Act),”.

Amendment of the Representation of the People (Scotland) Regulations 2001

10.—(1) The Representation of the People (Scotland) Regulations 2001(**21**) are amended as follows.

(2) In regulation 53(5)(b) (additional requirements for applications for a proxy vote for a particular or indefinite period on grounds of blindness or any other disability)(**22**), after “young people” insert “or the enhanced rate of the mobility component of disability assistance for working age people”.

Amendment of the Representation of the People (England and Wales) Regulations 2001

11.—(1) The Representation of the People (England and Wales) Regulations 2001(**23**) are amended as follows.

(18) S.I. 2016/295.

(19) Regulation 64(5)(b) was relevantly amended by S.I. 2021/1188.

(20) Regulation 65(4)(b) was relevantly amended by S.I. 2021/1188.

(21) S.I. 2001/497.

(22) Regulation 53(5)(b) was relevantly amended by S.I. 2007/925, S.I. 2013/388, S.I. 2013/591 and S.I. 2021/1188.

(23) S.I. 2001/341.

(2) In regulation 53(5)(b) (additional requirements for applications for a proxy vote for a definite or indefinite period on grounds of severe sight-impairment or any other disability)(**24**), after “young people” insert “or the enhanced rate of the mobility component of disability assistance for working age people”.

Amendment of the Representation of the People (Northern Ireland) Regulations 2008

12.—(1) The Representation of the People (Northern Ireland) Regulations 2008(**25**) are amended as follows.

(2) In regulation 57(4)(b) (additional requirements for applications on grounds of blindness or other disability)(**26**)—

- (a) at the end of paragraph (iv), omit “or”,
- (b) at the end of paragraph (v), insert—

“or

- (vi) the enhanced rate of the mobility component of disability assistance for working age people (payable in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018),”.

(24) Regulation 53(5)(b) was relevantly amended by S.I. 2006/2910, S.I. 2013/388, S.I. 2013/591 and S.I. 2021/1188.

(25) S.I. 2008/1741; relevant amending instruments are S.I. 2010/278, S.I. 2013/436, S.I. 2013/3021 and S.R. 2016 No. 228.

(26) A new paragraph 4(b) was substituted by S.I. 2010/278. It was amended by S.I. 2013/3021, S.R. 2016 No. 228 and S.I. 2021/1188.