
DRAFT STATUTORY INSTRUMENTS

2021 No.

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 Income Tax (Earnings and Pensions) Act 2003

4.—(1) The Income Tax (Earnings and Pensions) Act 2003(1) is amended as follows.

(2) In section 318B (childcare: meaning of “care”, “child” and “parental responsibility”)(2), after subsection (3)(a), insert—

“(aa) disability assistance is given in respect of the child in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018,”.

(1) 2003 c.1.

(2) Sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c.12). There are amendments to section 318B which are not relevant to this Order.