
DRAFT STATUTORY INSTRUMENTS

2022 No.

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 as regards motor vehicles

Amendment of the Value Added Tax Act 1994

7.—(1) The Value Added Tax Act 1994⁽¹⁾ is amended as follows.

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

(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;”.

(1) 1994 c. 23.

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