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D R A F T   S T A T U T O R Y   I N S T R U M E N T S

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**2022 No.**

**CONSTITUTIONAL LAW**  
**DEVOLUTION, SCOTLAND**  
**SOCIAL SECURITY**

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

*Made* - - - - 2022  
*Coming into force* - - 21st March 2022

The Secretary of State makes the following Order in exercise of the powers conferred by sections 104, 112(1) and 113(2), (3) and (5) of the Scotland Act 1998(a).

In accordance with paragraphs 1, 2 and 3 of Schedule 7 to that Act a draft of this Order has been laid before and approved by a resolution of each House of Parliament.

**PART 1**

Introductory

**Citation, commencement and extent**

**1.**—(1) This Order may be cited as the Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022.

(2) This Order comes into force on 21st March 2022.

(3) Each amendment made in Part 2 of this Order has the same extent as the provision being amended.

(4) Part 3 extends to England and Wales only.

(5) Parts 4 and 6 extend to England and Wales and to Scotland only.

(6) Part 5 extends to Northern Ireland only.

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(a) 1998 c. 46; section 104 was relevantly amended by section 12 of the Scotland Act 2012 (c. 11).

## 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(a) are amended as follows.

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

- (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(c) are amended as follows.

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

- (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(e) is amended as follows.

(2) In Schedule 1A (meaning of “disabled person”)(f)—

- (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—

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(a) S.I. 1998/1870.  
(b) 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.  
(c) S.I. 2004/1450.  
(d) 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.  
(e) 2005 c. 7.  
(f) 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.

- (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(**a**) is amended as follows.

(2) In Schedule 7A (insurance premium tax: contracts that are not taxable)(**b**), 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,
- (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(**c**).”.

**Amendment of the Vehicle Excise and Registration Act 1994**

**6.**—(1) The Vehicle Excise and Registration Act 1994(**d**) 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.”.

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(a) 1994 c. 9.  
 (b) 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.  
 (c) 2018 asp 9.  
 (d) 1994 c. 22.

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

(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(b) of the Social Security (Scotland) Act 2018 in relation to the person,

(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)(c)—

(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(d) is amended as follows.**

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

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

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

(d) 1994 c. 23.

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

**Amendment of the Motor Vehicles (Driving Licences) Regulations 1999**

- 8.**—(1) The Motor Vehicles (Driving Licences) Regulations 1999(b) are amended as follows.
- (2) In regulation 9 (minimum ages for holding or obtaining licences)(c)—
- (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(d) 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)(e)—
- (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),”.

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(a) Schedule 8 was relevantly amended by S.I. 2013/601, Schedule 7 to the Finance Act 2017 (c. 10) and S.I. 2021/886.  
 (b) S.I. 1999/2864.  
 (c) Regulation 9 was relevantly amended by S.I. 2013/2184 and S.I. 2021/1188.  
 (d) S.I. 2016/295.  
 (e) Regulation 64(5)(b) was relevantly amended by S.I. 2021/1188.

(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)(a)—

(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(b) 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)(c), 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(d) are amended as follows.

(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)(e), 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(f) are amended as follows.

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

(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),”.

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

(b) S.I. 2001/497.

(c) 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.

(d) S.I. 2001/341.

(e) 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.

(f) 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.

(g) 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.

## PART 3

### Disability assistance: England and Wales

#### **Amendment of the Social Security Contributions and Benefits Act 1992**

**13.**—(1) The Social Security Contributions and Benefits Act 1992(**a**) is amended as follows.

(2) In section 70(2) (carer’s allowance) for “a child disability payment by virtue of entitlement to the care component at the highest or middle rate by virtue of regulations made under section 31 of the Social Security (Scotland) Act 2018 (asp 9)” substitute “adult disability payment by virtue of entitlement to the daily living component at the standard or enhanced rate or child disability payment by virtue of entitlement to the care component at the middle or highest rate”.

## PART 4

### Disability assistance: England and Wales, and Scotland

#### **Amendment of the Social Security Contributions and Benefits Act 1992**

**14.**—(1) The Social Security Contributions and Benefits Act 1992 is amended as follows.

(2) In section 150 (interpretation of Part 10)(**b**)—

(a) after subsection (1)(bc), insert—

“(bd) adult disability payment,”

(b) in subsection (2), at the appropriate place insert—

““adult disability payment” means disability assistance given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022(c).”

#### **Amendment of the State Pension Regulations 2015**

**15.**—(1) The State Pension Regulations 2015(**d**) are amended as follows.

(2) In regulation 37 (credits for persons engaged in caring)(**e**)—

(a) at the end of paragraph (4)(h), for the full stop substitute a semi-colon,

(b) after paragraph (4)(h), insert—

“(i) the daily living component of adult disability payment at the standard or enhanced rate payable in accordance with regulation 5 of the Disability Assistance for Working Age People (Scotland) Regulations 2022.”

## PART 5

### Disability assistance: Northern Ireland

#### **Amendment of the Social Security Contributions and Benefits (Northern Ireland) Act 1992**

**16.**—(1) The Social Security Contributions and Benefits (Northern Ireland) Act 1992(**f**) is amended as follows.

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- (a) 1992 c. 4; relevant amending instruments are S.I. 2013/388, S.I. 2013/796 and S.I. 2021/1301. Separately, section 70 as it extends to Scotland has been amended by S.S.I. 2021/174 and S.S.I. 2022/XXXX.
- (b) Section 150(1)(l) was added by section 132(2) of the Pensions Act 1995 (c. 26).
- (c) S.S.I. 2022/XXXX.
- (d) S.I. 2015/173.
- (e) Regulation 37 was added by regulation 2 of S.I. 2016/240 and relevantly amended by S.I. 2021/1301.
- (f) 1992 c. 7; relevant amending instruments are S.R. 2016 No. 228 and S.I. 2021/1301.

- (2) In section 70 (carer's allowance)—
- (a) at the end of subsection (2)(da) omit “or”,
  - (b) after subsection (2)(da), insert—
    - “(db) an adult disability payment by virtue of entitlement to the daily living component at the standard or enhanced rate by virtue of the Disability Assistance for Working Age People (Scotland) Regulations 2022 in circumstances where the person is resident in Northern Ireland and regulation 53(1) of those Regulations applies; or”.
- (3) In section 121(1) (interpretation of Parts 1 to 6 and supplementary provisions)(a)—
- (a) after the definition of “additional primary percentage” insert—
    - ““adult disability payment” means disability assistance given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022;”,
  - (b) after the definition of “child” insert—
    - ““child disability payment” means disability assistance given in accordance with the Disability Assistance for Children and Young People (Scotland) Regulations 2021;”.

### **Amendment of the State Pension Regulations (Northern Ireland) 2015**

**17.**—(1) The State Pension Regulations (Northern Ireland) 2015(b) are amended as follows.

- (2) In regulation 37 (credits for persons engaged in caring)—
- (a) at the end of paragraph (4)(h), for the full stop substitute a semi-colon,
  - (b) after paragraph (4)(h), insert—
    - “(i) the daily living component of adult disability payment at the standard or enhanced rate payable in accordance with regulation 5 of the Disability Assistance for Working Age People (Scotland) Regulations 2022, in circumstances where the person is resident in Northern Ireland and regulation 53(1) of those Regulations applies.”.

## **PART 6**

### **Information-sharing: England and Wales, and Scotland**

#### **Information-sharing: Secretary of State and the Scottish Ministers**

**18.**—(1) This paragraph applies to information which is held by the Secretary of State in connection with determining any of the following—

- (a) whether a person meets the description in regulation 9(4)(c) (minimum ages for holding or obtaining licences) of the Motor Vehicles (Driving Licences) Regulations 1999(c),
- (b) whether a vehicle is a vehicle to which paragraph 1ZA(2A) of Schedule 1 (annual rates of duty) to the Vehicle Excise and Registration Act 1994(d) applies,
- (c) whether a disabled person satisfies paragraph 19(2)(aab) (vehicles for disabled people) of Schedule 2 (exempt vehicles) to the Vehicle Excise and Registration Act 1994(e).

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(a) In section 121, the definition of “additional primary percentage” was inserted by paragraph 31(2) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19), and the definition of “child” was substituted by paragraph 34(2) of Schedule 1 to the Child Benefit Act 2005 (c. 6).

(b) S.R. 2015 No. 315; regulation 37 was added by regulation 2(2) of S.R. 2016 No. 100 and relevantly amended by S.I. 2021/1301.

(c) S.I. 1999/2864; relevant amending instrument is S.I. 2013/2184. Paragraph (4)(c) is inserted by article 8 of this Order.

(d) 1994 c. 22. Paragraph 1ZA was added by paragraph 5 of Schedule 37 to the Finance Act 2013 (c. 29).

(e) 1994 c. 22. Paragraph 19 is relevantly amended by paragraph 6 of Schedule 37 to the Finance Act 2013 (c. 29), S.I. 2021/886 and this Order. Sub-paragraph (2)(aab) is inserted by article 6(4)(a) of this Order.



(2) Information to which paragraph (1) applies may be supplied by the Secretary of State to the Scottish Ministers to enable the Scottish Ministers to supply, under paragraph (4), information required in connection with determining the matters mentioned in paragraph (1).

(3) This paragraph applies to information which is held by the Scottish Ministers for the purpose of a relevant Scottish social security function.

(4) Information to which paragraph (3) applies may be supplied by the Scottish Ministers to the Secretary of State for use for the purpose of determining the matters mentioned in paragraph (1).

(5) In paragraphs (1) to (4)—

(a) references to the Secretary of State include a person providing services to the Secretary of State,

(b) references to the Scottish Ministers include a person providing services to the Scottish Ministers.

(6) Information supplied under this article must not be supplied by the recipient of the information to any other person without—

(a) the authority of the Secretary of State, in the case of information supplied under paragraph (2),

(b) the authority of the Scottish Ministers, in the case of information supplied under paragraph (4).

(7) Where information supplied under this article has been used for the purpose for which it was supplied, it is lawful for the information to be used by the recipient for any other purposes for which information held for that purpose could lawfully be used.

(8) In this article, “relevant Scottish social security function” means a function of the Scottish Ministers under regulations made under section 31 (disability assistance) of the Social Security (Scotland) Act 2018.

*Name*  
Secretary of State

Office of the Secretary of State for Scotland

Date

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provision in consequence of section 31 (disability assistance) of the Social Security (Scotland) Act 2018 (asp 9) (“the 2018 Act”) and regulations made under section 31 of the 2018 Act.

Articles 2 and 3 amend the Individual Savings Account Regulations 1998 (S.I. 1998/1870) and the Child Trust Funds Regulations 2004 (S.I. 2004/1450) to permit applications to be made to Her Majesty’s Revenue and Customs to allow withdrawal from Individual Savings Accounts or Child Trust Funds in respect of young persons aged 16-18 who are terminally ill within the meaning of the 2018 Act.

Article 4 makes provision to include persons in receipt of disability assistance for working age people within the definition of a “disabled person” for the purposes of rules relating to the treatment of property held in trust for the benefit of a disabled person under the Finance Act 2005 (c. 7).

Articles 5 to 7 amend the Finance Act 1994 (c. 9), the Vehicle Excise and Registration Act 1994 (c. 22) and the Value Added Tax Act 1994 (c. 23) as regards the mobility component of disability assistance for working age people. These amendments ensure that persons in receipt of the mobility component of disability assistance for working age people and who are (i) users of the Accessible Vehicles and Equipment Scheme (the equivalent scheme in Scotland to the Motability Scheme) or (ii) registered keepers of a vehicle, benefit from the same tax exemptions, zero-rating and vehicle excise duty concessions applicable to persons in receipt of the mobility component of Personal Independence Payment.

Article 8 makes modifications to provide that receipt of the mobility component of disability assistance for working age people, at the enhanced rate, is among the forms of benefit which entitle a person to early acquisition of a driving licence, at the age of 16.

Articles 9 to 12 make modifications to provide that receipt of the mobility component of disability assistance for working age people, at the enhanced rate, is among the forms of benefit which entitle a person to apply to vote by proxy, and to sign by proxy a petition for recall of an MP, without the need for attestation of an application.

Article 13 makes modifications to provide that receipt of the daily living component of disability assistance for working age people, at the standard or enhanced rate, is among the qualifying benefits for Carer’s Allowance in England and Wales.

Article 14 makes modifications to provide that payment of disability assistance for working age people is a qualifying benefit for a Christmas Bonus in England and Wales, and Scotland.

Article 15 amends the State Pension Regulations 2015 (S.I. 2015/173) so that a person can be credited with a Class 3 national insurance credit for a week in which they are caring for someone who is entitled to a payment of the daily living component of disability assistance for working age people at the standard or enhanced rate.

Articles 16 and 17 make consequential amendments to social security legislation in Northern Ireland, governing entitlement to Carer’s allowance and Class 3 national insurance credit. Disability assistance for working age people is only available to people residing in Scotland. However, the Scottish Government will continue to make such assistance available for a period of 13 weeks for any person who relocates from Scotland to another part of the United Kingdom, from the date of the move, to allow for an application for Personal Independence Payment to be processed.

Article 18 contains a power to allow the Scottish Ministers and the Secretary of State to share information with each other in relation to determining the entitlement of an individual to obtain a driving licence for a small vehicle at the age of 16. Article 18 also contains a power to allow the Scottish Ministers and the Secretary of State to share information with each other in relation to the application of a 50% annual rate of vehicle excise duty, as a result of an individual being in receipt

of the mobility component of disability assistance for working age people at the standard rate, or in relation to an exemption from liability to pay vehicle tax, as a result of being in receipt of the mobility component of disability assistance for working age people at the enhanced rate.

A full impact assessment has not been produced for this Order as no, or no significant, impact on the private, public or voluntary sectors is foreseen.

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