



# Finance Act 2013

## 2013 CHAPTER 29

### PART 4

#### EXCISE DUTIES AND OTHER TAXES

##### *Insurance premium tax*

#### **201** Contracts that are not taxable

- (1) In Schedule 7A to FA 1994 (IPT: contracts that are not taxable), paragraph 3 (contracts relating to motor vehicles for use by handicapped persons) is amended as follows.
- (2) In sub-paragraph (2)(a)—
  - (a) after “disability living allowance” insert “ , or personal independence payment, ” and
  - (b) after “component” insert “ , or of an armed forces independence payment ”.
- (3) In sub-paragraph (3), after “disability living allowance” insert “ , personal independence payment, armed forces independence payment ”.
- (4) After sub-paragraph (4)(b) insert—
  - “(ba) personal independence payment” means a personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;
  - “(bb) “armed forces independence payment” means an armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Contributions) Act 2004;”.
- (5) The amendments made by this section are treated as having come into force on 8 April 2013.

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:  
Insurance premium tax.