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STATUTORY INSTRUMENTS

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**1991 No. 2874**

**NORTHERN IRELAND**

**The Disability Living Allowance and Disability Working Allowance (Northern Ireland Consequential Amendments) Order 1991**

*Made - - - - 19th December 1991*  
*Coming into operation in accordance with Article 1(2)*

At the Court at Buckingham Palace, the 19th day of December 1991  
Present,  
The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by section 38(2) of the Northern Ireland Constitution Act 1973(1) as extended by paragraph 1(7) of Schedule 1 to the Northern Ireland Act 1974(2), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

**Title, commencement and extent**

1.—(1) This Order may be cited as the Disability Living Allowance and Disability Working Allowance (Northern Ireland Consequential Amendments) Order 1991.

(2) This Order comes into force on such day or days as may be appointed by order made under Article 1(2) of the Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991(3).

(3) In this Order Articles 3(a) and (b)(ii), 5 and 6(2)(b) and (3)(b) extend to Northern Ireland only, and the remaining provisions extend to the whole of the United Kingdom. Amendment of the Capital Gains Tax Act 1979

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(1) 1973 c. 36; section 38 was amended by paragraph 6 of Schedule 2 to the Northern Ireland Act 1982 (c. 38).

(2) 1974 c. 28.

(3) S.I.1991/1712 (N.I.17). Provision is made by Article 1(2) and (4) of that Order for the coming into force of this Order.

2. In Schedule 1 to the Capital Gains Tax Act 1979(4), in paragraph 5(2) after “section 37ZA of the Social Security Act 1975” there is inserted “or section 37ZA of the Social Security (Northern Ireland) Act 1975”.

#### **Amendment of the Value Added Tax Act 1983**

3. In Schedule 5 to the Value Added Tax Act 1983(5)–

- (a) in item 12 of Group 14 the words “mobility allowance or” are hereby repealed;
- (b) in the seventh note to Group 14–
  - (i) after “section 37ZA of the Social Security Act 1975” there is inserted “or section 37ZA of the Social Security (Northern Ireland) Act 1975”; and
  - (ii) the words ““mobility allowance” is a mobility allowance within the meaning of section 37A of the Social Security (Northern Ireland) Act 1975;” are hereby repealed.

#### **Amendment of the Inheritance Tax Act 1984**

4.—(1) The Inheritance Tax Act 1984(6) shall have effect subject to the following provisions of this Article.

(2) In section 74(4)(c) after “section 37ZA of the Social Security Act 1975” there is inserted “or section 37ZA of the Social Security (Northern Ireland) Act 1975”.

(3) In section 89(4)(c) after “section 37ZA of the Social Security Act 1975” there is inserted “or section 37ZA of the Social Security (Northern Ireland) Act 1975”.

#### **Amendment of the Income and Corporation Taxes Act 1988**

5. In section 617(1)(a) of the Income and Corporation Taxes Act 1988(7) the words “mobility allowance,” are hereby repealed.

#### **Amendment of the Capital Allowances Act 1990**

6.—(1) The Capital Allowances Act 1990(8) shall have effect subject to the following provisions of this Article.

(2) In section 22(6)(a)–

- (a) after “1975” in the first place where it occurs there is inserted “or the Social Security (Northern Ireland) Act 1975”;
- (b) the words from “or of mobility allowance” to “(Northern Ireland) Act 1975” are hereby repealed.

(3) In section 36(4)(a)–

- (a) after “1975” in the first place where it occurs there is inserted “or the Social Security (Northern Ireland) Act 1975”;
- (b) the words from “or of mobility allowance” to “(Northern Ireland) Act 1975” are hereby repealed.

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(4) 1979 c. 14; paragraph 5(2) of Schedule 1 was amended by paragraph 9(2) of Schedule 2 to the Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21) (“the 1991 Act”).

(5) 1983 c. 55; item 12 and the seventh note to Group 14 of Schedule 5 were added by Article 2 of S.I.1984/959 and amended by paragraph 13(2) of Schedule 2 to the 1991 Act.

(6) 1984 c. 51; sections 74(4) and 89(4) were amended by paragraph 14 of Schedule 2 to the 1991 Act.

(7) 1988 c. 1; section 617(a) was amended by paragraph 18 of Schedule 2 to the 1991 Act.

(8) 1990 c. 1; sections 22(6)(a) and 36(4)(a) were amended by paragraphs 20 and 21 of Schedule 2 to the 1991 Act.

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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*G. I. de Deney*  
Clerk of the Privy Council

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## **EXPLANATORY NOTE**

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

This Order makes amendments to certain Acts which apply either in Northern Ireland only or in the whole of the United Kingdom, being amendments consequential on the Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991.