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STATUTORY INSTRUMENTS

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**2021 No. 886**

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 as regards motor vehicles*

**Amendment of the Capital Allowances Act 2001**

**10.**—(1) The Capital Allowances Act 2001(1) is amended as follows.

(2) In section 268D (hire cars for disabled persons)(2), after subsection (2)(aa), insert—

“(aaa) a category of disability assistance, given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, because of entitlement to a mobility component,”.

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(1) [2001 c.2](#).

(2) Section 268D was added by paragraph 22 of Schedule 11(1) to the Finance Act 2009 ([c.10](#)), and relevantly amended by section 72(1) of the Finance Act 2013 ([c.29](#)).