
STATUTORY INSTRUMENTS

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 excluding taxation as regards motor vehicles

Amendment of the Income Tax (Earnings and Pensions) Act 2003

4.—(1) The Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ is amended as follows.

(2) In section 318B (childcare: meaning of “care”, “child” and “parental responsibility”)⁽²⁾, after subsection (3)(a), insert—

“(aa) disability assistance is given in respect of the child in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018,”.

⁽¹⁾ 2003 c.1.

⁽²⁾ Sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c.12). There are amendments to section 318B which are not relevant to this Order.