
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 as regards motor vehicles

Amendment of the Finance Act 1994

7.—(1) The Finance Act 1994⁽¹⁾ is amended as follows.

(2) In Schedule 7A (insurance premium tax: contracts that are not taxable)⁽²⁾, in paragraph 3 (contracts relating to motor vehicles for use by handicapped persons)—

- (a) in sub-paragraph (2)(a), for “or of a mobility supplement” substitute “, or of a mobility supplement or of disability assistance for children and young people by virtue of entitlement to the mobility component”,
- (b) in sub-paragraph (3)—
 - (i) at the end of paragraph (b), omit “or”,
 - (ii) at the end of paragraph (c), omit the comma and insert—
“; or
 - (d) the Scottish Ministers,”,
 - (iii) in the full-out, for “or mobility supplement” substitute “, mobility supplement or disability assistance for children and young people”,
- (c) at the end of sub-paragraph (4)(c), for the full stop substitute a semi-colon,
- (d) after sub-paragraph (4)(c), insert—
“(d) “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.”.

⁽¹⁾ 1994 c.9.

⁽²⁾ Schedule 7A was added by article 5 of [SI 1994/1698](#), and relevantly amended by [S.I. 2002/1397](#) and section 201 of the Finance Act [2013 \(c.29\)](#).