
STATUTORY INSTRUMENTS

2022 No. 332

The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022

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

5.—(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), after “people” insert “, or disability assistance for working age people,”,
- (b) in sub-paragraph (3), in the full-out—
 - (i) for “supplement or” substitute “supplement,”,
 - (ii) after “people” insert “or of disability assistance for working age people”,
- (c) at the end of sub-paragraph (4)(d), for the full stop substitute a semi-colon,
- (d) after sub-paragraph (4)(d), insert—
 - (e) “disability assistance for working age people” means a category of disability assistance specifically for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018⁽³⁾.”.

(1) 1994 c. 9.

(2) Schedule 7A was added by article 5 of S.I. 1994/1698, and relevantly amended by S.I. 2002/1397, section 201 of the Finance Act 2013 (c. 29) and S.I. 2021/886.

(3) 2018 asp 9.