
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision in consequence of section 31 (disability assistance) of the Social Security (Scotland) Act 2018 (asp 9) (“the 2018 Act”) and regulations made under section 31 of the 2018 Act.

Articles 2 and 3 amend the Individual Savings Account Regulations 1998 (S.I. 1998/1870) and the Child Trust Funds Regulations 2004 (S.I. 2004/1450) to permit applications to be made to Her Majesty’s Revenue and Customs to allow withdrawal from Individual Savings Accounts or Child Trust Funds in respect of young persons aged 16-18 who are terminally ill within the meaning of the 2018 Act.

Article 4 makes provision to include persons in receipt of disability assistance for working age people within the definition of a “disabled person” for the purposes of rules relating to the treatment of property held in trust for the benefit of a disabled person under the Finance Act 2005 (c. 7).

Articles 5 to 7 amend the Finance Act 1994 (c. 9), the Vehicle Excise and Registration Act 1994 (c. 22) and the Value Added Tax Act 1994 (c. 23) as regards the mobility component of disability assistance for working age people. These amendments ensure that persons in receipt of the mobility component of disability assistance for working age people and who are (i) users of the Accessible Vehicles and Equipment Scheme (the equivalent scheme in Scotland to the Motability Scheme) or (ii) registered keepers of a vehicle, benefit from the same tax exemptions, zero-rating and vehicle excise duty concessions applicable to persons in receipt of the mobility component of Personal Independence Payment.

Article 8 makes modifications to provide that receipt of the mobility component of disability assistance for working age people, at the enhanced rate, is among the forms of benefit which entitle a person to early acquisition of a driving licence, at the age of 16.

Articles 9 to 12 make modifications to provide that receipt of the mobility component of disability assistance for working age people, at the enhanced rate, is among the forms of benefit which entitle a person to apply to vote by proxy, and to sign by proxy a petition for recall of an MP, without the need for attestation of an application.

Article 13 makes modifications to provide that receipt of the daily living component of disability assistance for working age people, at the standard or enhanced rate, is among the qualifying benefits for Carer’s Allowance in England and Wales.

Article 14 makes modifications to provide that payment of disability assistance for working age people is a qualifying benefit for a Christmas Bonus in England and Wales, and Scotland.

Article 15 amends the State Pension Regulations 2015 (S.I. 2015/173) so that a person can be credited with a Class 3 national insurance credit for a week in which they are caring for someone who is entitled to a payment of the daily living component of disability assistance for working age people at the standard or enhanced rate.

Articles 16 and 17 make consequential amendments to social security legislation in Northern Ireland, governing entitlement to Carer’s allowance and Class 3 national insurance credit. Disability assistance for working age people is only available to people residing in Scotland. However, the Scottish Government will continue to make such assistance available for a period of 13 weeks for any person who relocates from Scotland to another part of the United Kingdom, from the date of the move, to allow for an application for Personal Independence Payment to be processed.

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

Article 18 contains a power to allow the Scottish Ministers and the Secretary of State to share information with each other in relation to determining the entitlement of an individual to obtain a driving licence for a small vehicle at the age of 16. Article 18 also contains a power to allow the Scottish Ministers and the Secretary of State to share information with each other in relation to the application of a 50% annual rate of vehicle excise duty, as a result of an individual being in receipt of the mobility component of disability assistance for working age people at the standard rate, or in relation to an exemption from liability to pay vehicle tax, as a result of being in receipt of the mobility component of disability assistance for working age people at the enhanced rate.

A full impact assessment has not been produced for this Order as no, or no significant, impact on the private, public or voluntary sectors is foreseen.