
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 Vehicle Excise and Registration Act 1994

8.—(1) The Vehicle Excise and Registration Act 1994⁽¹⁾ is amended as follows.

(2) In Schedule 2 (exempt vehicles), in paragraph 19 (vehicles for disabled people)⁽²⁾—

(a) after sub-paragraph (2)(aa) insert—

“(aaa) that person, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, is in receipt of disability assistance for children and young people by virtue of entitlement to the mobility component at the higher rate,”

(b) after sub-paragraph (4) insert—

“(4A) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a disabled person who satisfies sub-paragraph (2) by virtue of paragraph (aaa) of that sub-paragraph if it is so registered in the name of—

(a) a person appointed under section 58, 85A or 85B of the Social Security (Scotland) Act 2018⁽³⁾ in relation to the person,

(b) a person nominated for the purposes of this paragraph by the person or the person so appointed, or

(c) any other person who has legal authority to act on behalf of the person.”.

⁽¹⁾ 1994 c.22.

⁽²⁾ Paragraph 19 was relevantly amended by paragraph 6 of Schedule 37 to the Finance Act 2013 (c.29).

⁽³⁾ 2018 asp 9; section 85A added by section 1(2) of the Social Security Administration and Tribunal Membership (Scotland) Act 2020 asp 18 and section 85B was added by section 2(4) of that Act.