
Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1ZA is up to date with all changes known to be in force on or before 11 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

ANNUAL RATES OF DUTY

PART I

GENERAL

[^{F1}1ZA(1) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is 50 per cent of the rate which (but for this paragraph) would be applicable.

(2) This paragraph applies to a vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who is in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in his or her name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
 - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.

[This paragraph also applies to a vehicle when it is being used, or kept for use, by ^{F2}(2A) or for the purposes of a disabled person who is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate, in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in the disabled person's name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
 - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.]

(3) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

- (a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
- (b) corresponding provision having effect in Northern Ireland.

[This paragraph has effect as if a person were in receipt of disability assistance for ^{F3}(3A) working age people by virtue of entitlement to the mobility component at the standard

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rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.]

- (4) For the purposes of sub-paragraph (2), a vehicle is to be treated as registered under this Act in the name of a person in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—
- (a) an appointee, or
 - (b) a person nominated for the purposes of this paragraph by the person or an appointee.
- (5) In sub-paragraph (4) “appointee” means a person appointed pursuant to regulations made under (or having effect as if made under) the Social Security Administration Act 1992 or the Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of personal independence payment.]
- [^{F4}(6) For the purposes of sub-paragraph (2A), a vehicle is to be treated as registered under this Act in the name of a person in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—
- (a) a person appointed under section 58 or 85B of the Social Security (Scotland) Act 2018 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.]

Textual Amendments

- F1** Sch. 1 para. 1ZA inserted (retrospective to 8.4.2013) by Finance Act 2013 (c. 29), **Sch. 37 paras. 5, 7**
- F2** Sch. 1 para. 1ZA(2A) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **6(3)(a)**
- F3** Sch. 1 para. 1ZA(3A) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **6(3)(b)**
- F4** Sch. 1 para. 1ZA(6) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **6(3)(c)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)