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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 37

#### VEHICLE LICENCES FOR DISABLED PEOPLE

- 5 In Schedule 1 (annual rates of duty), in Part 1 after paragraph 1 insert—
- “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.
- (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.
- (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.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 5.