
STATUTORY INSTRUMENTS

2021 No. 886

**CONSTITUTIONAL LAW
DEVOLUTION, SCOTLAND
SOCIAL SECURITY**

The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021

Made - - - - *21st July 2021*

Coming into force - - *26th July 2021*

The Secretary of State makes the following Order in exercise of the powers conferred by sections 104, 112(1) and 113(2), (3) and (5) of the Scotland Act 1998⁽¹⁾.

In accordance with paragraphs 1, 2 and 3 of Schedule 7 to that Act a draft of this Order has been laid before and approved by a resolution of each House of Parliament.

PART 1

Introductory

Citation, commencement and extent

1.—(1) This Order may be cited as the Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021.

(2) This Order comes into force on 26th July 2021.

(3) Each amendment made by this Order has the same extent as the provision being amended.

(1) 1998 c.46; section 104 was relevantly amended by section 12 of the Scotland Act 2012 (c.11).

PART 2

Disability assistance: England and Wales, Scotland and Northern Ireland

Disability assistance: amendments relating to taxation excluding taxation as regards motor vehicles

Amendment of the Inheritance Tax Act 1984

2.—(1) The Inheritance Tax Act 1984⁽²⁾ is amended as follows.

(2) In section 89A (self-settlement by person expected to fall within the definition of “disabled person”)⁽³⁾—

(a) in subsection (5)—

- (i) in paragraph (a), after “allowance,” insert “disability assistance,”,
- (ii) at the end of paragraph (b), omit “and”,
- (iii) at the end of paragraph (c), omit the full stop and insert—

“, and

(d) that there will be no provision made by regulations under section 31 of the SS(S)A 2018 for the reduction of the value of a payment of disability assistance to £0 when the person is—

- (i) resident in a care home,
- (ii) resident in an educational establishment,
- (iii) undergoing medical or other treatment as an in-patient in a hospital or similar institution, or
- (iv) undergoing imprisonment or detention in legal custody.”,

(b) in subsection (8)—

(i) before the definition of “SSCBA 1992”, insert—

““disability assistance” means disability assistance given in accordance with regulations made under section 31 of the SS(S)A 2018.”,

(ii) at the end of the definition of “SSCB(NI)A 1992”, omit “and”,

(iii) after that definition insert—

““SS(S)A 2018” means the Social Security (Scotland) Act 2018⁽⁴⁾, and”.

Amendment of the Individual Savings Account Regulations 1998

3.—(1) The Individual Savings Account Regulations 1998⁽⁵⁾ are amended as follows.

(2) In regulation 4ZE (permitted withdrawals from a junior ISA account where the named child is terminally ill)⁽⁶⁾—

(a) in paragraph (2)(b), in Case 1—

- (i) in paragraph (i), omit “or Scotland”,

(2) 1984 c.51.

(3) Section 89A was added by paragraph 6(1) of Schedule 20 to the Finance Act 2006 (c.25), and relevantly amended by paragraph 7 of Schedule 44 to the Finance Act 2013 (c.29).

(4) 2018 asp 9.

(5) S.I. 1998/1870; relevant amending instruments are S.I. 2011/1780 and S.I. 2014/654.

(6) Regulation 4ZE was added by regulation 8 of S.I. 2011/1780, and relevantly amended by S.I. 2014/654.

- (ii) at the end of paragraph (i), omit “or”,
- (iii) at the end of paragraph (ii) omit the full stop and insert—
 - “, or
 - (iii) in Scotland, falls within either of the provisions mentioned in paragraph (i), or is to be regarded as having a terminal illness in accordance with regulations for disability assistance for children and young people made under section 31 of the Social Security (Scotland) Act 2018.”,
- (b) in paragraph (6)—
 - (i) in sub-paragraph (a), omit “and Scotland”,
 - (ii) at the end of sub-paragraph (a), omit “or”,
 - (iii) at the end of sub-paragraph (b), omit the full stop and insert—
 - “, or
 - (c) for Scotland, in either of the provisions mentioned in sub-paragraph (a), or as set out in regulations for disability assistance for children and young people made under section 31 of the Social Security (Scotland) Act 2018.”.

Amendment of the Income Tax (Earnings and Pensions) Act 2003

- 4.—(1) The Income Tax (Earnings and Pensions) Act 2003(7) is amended as follows.
- (2) In section 318B (childcare: meaning of “care”, “child” and “parental responsibility”)(8), after subsection (3)(a), insert—
 - “(aa) disability assistance is given in respect of the child in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

Amendment of the Child Trust Funds Regulations 2004

- 5.—(1) The Child Trust Funds Regulations 2004(9) are amended as follows.
- (2) In regulation 18A (permitted withdrawals from an account where the child is terminally ill)(10)—
 - (a) in paragraph (2)(b), in Case 1—
 - (i) in paragraph (i), omit “or Scotland”,
 - (ii) at the end of paragraph (i), omit “or”,
 - (iii) at the end of paragraph (ii), omit the full stop and insert—
 - “, or
 - (iii) in Scotland, falls within either of the provisions mentioned in paragraph (i), or is to be regarded as having a terminal illness, in accordance with regulations for disability assistance for children and young people made under section 31 of the Social Security (Scotland) Act 2018.”,
 - (b) in paragraph (6)—

(7) 2003 c.1.

(8) Sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c.12). There are amendments to section 318B which are not relevant to this Order.

(9) S.I. 2004/1450; relevant amending instruments are S.I. 2004/2676 and S.I. 2014/649.

(10) Regulation 18A was added by regulation 12 of S.I. 2004/2676, and relevantly amended by S.I. 2014/649.

- (i) in sub-paragraph (a), for “England, Wales and Scotland” substitute “England and Wales”,
- (ii) at the end of sub-paragraph (a), omit “or”,
- (iii) at the end of sub-paragraph (b), omit the full stop and insert—
 - “; or
 - (c) for Scotland, as set out in regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

Amendment of the Finance Act 2005

6.—(1) The Finance Act 2005⁽¹¹⁾ is amended as follows.

(2) In Schedule 1A (meaning of “disabled person”)⁽¹²⁾—

(a) in paragraph 1, after sub-paragraph (c), insert—

- “(ca) a person in receipt of disability assistance for children and young people by virtue of entitlement to—
- (i) the care component at the highest or middle rate in accordance with regulations made under section 31 of the SS(S)A 2018, or
 - (ii) the mobility component at the higher rate in accordance with regulations made under section 31 of the SS(S)A 2018,”

(b) after paragraph 3, insert—

“Disability assistance for children and young people

3A. A person (“A”) is to be treated as a disabled person under paragraph 1(ca) if A satisfies HMRC that A would be entitled to receive disability assistance for children and young people by virtue of entitlement to the care component at the highest or middle rate, or to the mobility component at the higher rate, but for provision made by regulations under section 31 of the SS(S)A 2018 for—

- (a) the cessation of entitlement to disability assistance during periods when a person does not meet the conditions as to residence and presence prescribed by regulations made under that section, or
- (b) the reduction of the value of a payment of disability assistance to £0 when a person is—
 - (i) resident in a care home,
 - (ii) resident in an educational establishment, or
 - (iii) undergoing detention in legal custody.”

(c) in paragraph 8—

(i) after the definition of “constant attendance allowance”, insert—

““disability assistance” means disability assistance given in accordance with regulations made under section 31 of the SS(S)A 2018,

“disability assistance for children and young people” means a category of disability assistance specifically for children and young people,”

(ii) after the definition of “SSCB(NI)A 1992”, insert—

⁽¹¹⁾ 2005 c.7.

⁽¹²⁾ Schedule 1A was added by paragraph 19 of Schedule 44 to the Finance Act 2013 (c.29), and relevantly amended by section 291(2) of the Finance Act 2014 (c.26).

““SS(S)A 2018” means the Social Security (Scotland) Act 2018.”.

Disability assistance: amendments relating to taxation as regards motor vehicles

Amendment of the Finance Act 1994

7.—(1) The Finance Act 1994(13) is amended as follows.

(2) In Schedule 7A (insurance premium tax: contracts that are not taxable)(14), in paragraph 3 (contracts relating to motor vehicles for use by handicapped persons)—

- (a) in sub-paragraph (2)(a), for “or of a mobility supplement” substitute “, or of a mobility supplement or of disability assistance for children and young people by virtue of entitlement to the mobility component”,
- (b) in sub-paragraph (3)—
 - (i) at the end of paragraph (b), omit “or”,
 - (ii) at the end of paragraph (c), omit the comma and insert—
“; or
 - (d) the Scottish Ministers,”,
 - (iii) in the full-out, for “or mobility supplement” substitute “, mobility supplement or disability assistance for children and young people”,
- (c) at the end of sub-paragraph (4)(c), for the full stop substitute a semi-colon,
- (d) after sub-paragraph (4)(c), insert—
“(d) “disability assistance for children and young people” means a category of disability assistance specifically for children and young people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

Amendment of the Vehicle Excise and Registration Act 1994

8.—(1) The Vehicle Excise and Registration Act 1994(15) is amended as follows.

(2) In Schedule 2 (exempt vehicles), in paragraph 19 (vehicles for disabled people)(16)—

- (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—

(13) 1994 c.9.

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

(15) 1994 c.22.

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

- (a) a person appointed under section 58, 85A or 85B of the Social Security (Scotland) Act 2018⁽¹⁷⁾ 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.”.

Amendment of the Value Added Tax Act 1994

9.—(1) The Value Added Tax Act 1994⁽¹⁸⁾ is amended as follows.

(2) In Schedule 8 (zero-rating), in Group 12 (drugs, medicines, aids for the disabled, etc.)⁽¹⁹⁾—

- (a) in item 14, for “or of mobility supplement” substitute “, of mobility supplement or of disability assistance for children and young people by virtue of entitlement to the mobility component”,
- (b) in Note (6)(b)—
 - (i) for “or the Ministry of Defence”, substitute “, the Ministry of Defence or the Scottish Ministers”,
 - (ii) for “or mobility supplement” substitute “, mobility supplement or the mobility component of disability assistance for children and young people”,
- (c) in Note (7), after paragraph (aa), insert—

“(aaa) “disability assistance for children and young people” means a category of disability assistance specifically for children and young people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

Amendment of the Capital Allowances Act 2001

10.—(1) The Capital Allowances Act 2001⁽²⁰⁾ is amended as follows.

(2) In section 268D (hire cars for disabled persons)⁽²¹⁾, after subsection (2)(aa), insert—

“(aaa) a category of disability assistance, given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018, because of entitlement to a mobility component,”.

⁽¹⁷⁾ 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.

⁽¹⁸⁾ 1994 c.23.

⁽¹⁹⁾ Schedule 8 was relevantly amended by S.I. 2013/601 and the Finance Act 2017 (c.10).

⁽²⁰⁾ 2001 c.2.

⁽²¹⁾ Section 268D was added by paragraph 22 of Schedule 11(1) to the Finance Act 2009 (c.10), and relevantly amended by section 72(1) of the Finance Act 2013 (c.29).

PART 3

Disability assistance: England and Wales, and Scotland

Disability assistance: capital and income disregards

Amendment of the Income Support (General) Regulations 1987

11.—(1) The Income Support (General) Regulations 1987⁽²²⁾ are amended as follows.

(2) In Schedule 9 (sums to be disregarded in the calculation of income other than earnings), after paragraph 85 insert—

“**86.** Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018⁽²³⁾.”

(3) In Schedule 10 (capital to be disregarded), in paragraph 7(1)(a), for “84 or 85” substitute “84, 85 or 86”.

Amendment of the Jobseeker’s Allowance Regulations 1996

12.—(1) The Jobseeker’s Allowance Regulations 1996⁽²⁴⁾ are amended as follows.

(2) In Schedule 7 (sums to be disregarded in the calculation of income other than earnings), after paragraph 81 insert—

“**82.** Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”

(3) In Schedule 8 (capital to be disregarded), in paragraph 12(1)(a), for “80 or 81” substitute “80, 81 or 82”.

Amendment of the State Pension Credit Regulations 2002

13.—(1) The State Pension Credit Regulations 2002⁽²⁵⁾ are amended as follows.

(2) In regulation 15(1) (social security benefits that are not prescribed as income for the purposes of section 15(1)(e) of the State Pension Credit Act 2002), after sub-paragraph (rg) insert—

“(rh) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”

(3) In Part 1 of Schedule 5 (capital disregarded for the purpose of calculating income), in paragraph 20, after sub-paragraph (2)(x) insert—

“(y) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”

Amendment of the Housing Benefit Regulations 2006

14.—(1) The Housing Benefit Regulations 2006⁽²⁶⁾ are amended as follows.

(2) In Schedule 5 (sums to be disregarded in the calculation of income other than earnings), after paragraph 72 insert—

⁽²²⁾ S.I. 1987/1967; relevant amending instruments are S.I. 2019/1060, S.I. 2019/1314, S.I. 2020/482 and S.I. 2020/989.

⁽²³⁾ 2018 asp 9.

⁽²⁴⁾ S.I. 1996/207; relevant amending instruments are S.I. 2019/1060, S.I. 2019/1314, S.I. 2020/482 and S.I. 2020/989.

⁽²⁵⁾ S.I. 2002/1792; relevant amending instruments are S.I. 2019/1060, S.I. 2019/1314, S.I. 2020/482 and S.I. 2020/989.

⁽²⁶⁾ S.I. 2006/213; relevant amending instruments are S.I. 2017/213, S.I. 2019/1060, S.I. 2019/1314, S.I. 2020/482 and S.I. 2020/989.

“73. Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”

(3) In Schedule 6 (capital to be disregarded), in paragraph 9(1)(a), for “71 or 72” substitute “71, 72 or 73”.

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006

15.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(27) are amended as follows.

(2) In regulation 29 (meaning of “income”), after paragraph (1)(j)(ib) insert—

“(ic) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

(3) In Part 1 of Schedule 6 (capital to be disregarded generally), in paragraph 21(2), after subparagraph (w) insert—

“(x) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

Amendment of the Employment and Support Allowance Regulations 2008

16.—(1) The Employment and Support Allowance Regulations 2008(28) are amended as follows.

(2) In Schedule 8 (sums to be disregarded in the calculation of income other than earnings), after paragraph 73 insert—

“74. Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 9 (capital to be disregarded), in paragraph 11(1)(a), for “72 or 73” substitute “72, 73 or 74”.

PART 4

Disability assistance: Northern Ireland

Disability assistance: capital and income disregards

Amendment of the Income Support (General) Regulations (Northern Ireland) 1987

17.—(1) The Income Support (General) Regulations (Northern Ireland) 1987(29) are amended as follows.

(2) In Schedule 9 (sums to be disregarded in the calculation of income other than earnings), after paragraph 75 insert—

“76. Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 10 (capital to be disregarded), in paragraph 7(1)(a), for “8, 9 or 72A” substitute “8, 9, 72A or 76”.

(27) S.I. 2006/214; relevant amending instruments are S.I. 2019/1060, S.I. 2020/482 and S.I. 2020/989.

(28) S.I. 2008/794; relevant amending instruments are S.I. 2019/1060, S.I. 2019/1314, S.I. 2020/482 and S.I. 2020/989.

(29) S.R. 1987 No. 459; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

Amendment of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996

18.—(1) The Jobseeker’s Allowance Regulations (Northern Ireland) 1996⁽³⁰⁾ are amended as follows.

(2) In Schedule 6 (sums to be disregarded in the calculation of income other than earnings), after paragraph 71 insert—

“**72.** Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 7 (capital to be disregarded), in paragraph 12(1)(a), for “9, 10 or 68A” substitute “9, 10, 68A or 72”.

Amendment of the State Pension Credit Regulations (Northern Ireland) 2003

19.—(1) The State Pension Credit Regulations (Northern Ireland) 2003⁽³¹⁾ are amended as follows.

(2) In regulation 15(1) (income for the purposes of the Act), after sub-paragraph (qc) insert—

“(qd) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

(3) In Part 1 of Schedule 5 (capital disregarded for the purpose of calculating income), in paragraph 20(2), after head (s) insert—

“(t) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

Amendment of the Housing Benefit Regulations (Northern Ireland) 2006

20.—(1) The Housing Benefit Regulations (Northern Ireland) 2006⁽³²⁾ are amended as follows.

(2) In Schedule 6 (sums to be disregarded in the calculation of income other than earnings), after paragraph 68 insert—

“**69.** Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 7 (capital to be disregarded), in paragraph 9(1)(a), for “9 or 10” substitute “9, 10 or 69”.

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006

21.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006⁽³³⁾ are amended as follows.

(2) In regulation 27 (meaning of “income”), after paragraph (1)(h)(xvd) insert—

“(xve) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

(3) In Part 1 of Schedule 7 (capital to be disregarded generally), in paragraph 21(2), after paragraph (q) insert—

“(r) disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;”.

⁽³⁰⁾ S.R. 1996 No. 198; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

⁽³¹⁾ S.R. 2003 No. 28; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

⁽³²⁾ S.R. 2006 No. 405; relevant amending instrument is S.I. 2019/1060.

⁽³³⁾ S.R. 2006 No. 406; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

Amendment of the Employment and Support Allowance Regulations (Northern Ireland) 2008

22.—(1) The Employment and Support Allowance Regulations (Northern Ireland) 2008⁽³⁴⁾ are amended as follows.

(2) In Schedule 8 (sums to be disregarded in the calculation of income other than earnings), after paragraph 66 insert—

“**67.** Any disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 9 (capital to be disregarded), in paragraph 11(1)(a), for “8,10,11 or 62” substitute “8, 10, 11, 62 or 67”.

PART 5

Young carer grants: Northern Ireland

Young carer grants: capital and income disregards

Amendment of the Income Support (General) Regulations (Northern Ireland) 1987

23.—(1) The Income Support (General) Regulations (Northern Ireland) 1987⁽³⁵⁾ are amended as follows.

(2) In Schedule 10 (capital to be disregarded) (as amended by article 17(3) of this Order), after paragraph 68 insert—

“**69.** Any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019⁽³⁶⁾.”.

Amendment of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996

24.—(1) The Jobseeker’s Allowance Regulations (Northern Ireland) 1996⁽³⁷⁾ are amended as follows.

(2) In Schedule 7 (capital to be disregarded) (as amended by article 18(3) of this Order), after paragraph 61 insert—

“**62.** Any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”.

Amendment of the State Pension Credit Regulations (Northern Ireland) 2003

25.—(1) The State Pension Credit Regulations (Northern Ireland) 2003⁽³⁸⁾ are amended as follows.

(2) In regulation 15(1) (income for the purposes of the Act) (as amended by article 19(2) of this Order), after sub-paragraph (qd) insert—

“(qe) any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019;”.

⁽³⁴⁾ S.R. 2008 No. 280; relevant amending instruments is S.I. 2019/1060.

⁽³⁵⁾ S.R. 1987 No. 459; relevant amending instrument is S.I. 2019/1060.

⁽³⁶⁾ S.S.I. 2019/324.

⁽³⁷⁾ S.R. 1996 No. 198; relevant amending instrument is S.I. 2019/1060.

⁽³⁸⁾ S.R. 2003 No. 28; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

(3) In Part 1 of Schedule 5 (capital disregarded for the purpose of calculating income) (as amended by article 19(3) of this Order), in paragraph 20(2), after head (t) insert—

“(u) any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”.

Amendment of the Housing Benefit Regulations (Northern Ireland) 2006

26.—(1) The Housing Benefit Regulations (Northern Ireland) 2006(**39**) are amended as follows.

(2) In Schedule 7 (capital to be disregarded), after paragraph 62 insert—

“**63.** Any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”.

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006

27.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(**40**) are amended as follows.

(2) In regulation 27 (meaning of “income”) (as amended by article 21(2) of this Order), after paragraph (1)(h)(xve) insert—

“(xvf) any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019;”.

(3) In Part 1 of Schedule 7 (capital to be disregarded generally)—

(a) in paragraph 21(2) (as amended by article 21(3) of this Order), after paragraph (r) insert—

“(s) any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”,

(b) after paragraph 28E insert—

“**28F.** Any sum paid by means of assistance in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”.

Amendment of the Employment and Support Allowance Regulations (Northern Ireland) 2008

28.—(1) The Employment and Support Allowance Regulations (Northern Ireland) 2008(**41**) are amended as follows.

(2) In Schedule 9 (capital to be disregarded), after paragraph 59 insert—

“**60.** Any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”.

Amendment of the Universal Credit Regulations (Northern Ireland) 2016

29.—(1) The Universal Credit Regulations (Northern Ireland) 2016(**42**) are amended as follows.

(2) In Schedule 10 (capital to be disregarded), after paragraph 24 insert—

“**25.** Any assistance given within the past 12 months in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.”.

(39) S.R. 2006 No. 405; relevant amending instrument is S.I. 2019/1060.

(40) S.R. 2006 No. 406; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

(41) S.R. 2008 No. 280; relevant amending instrument is S.I. 2019/1060.

(42) S.R. 2016 No. 216; relevant amending instrument is S.I. 2019/1060.

PART 6

Short-term assistance: Northern Ireland

Short-term assistance: capital and income disregards

Amendment of the Income Support (General) Regulations (Northern Ireland) 1987

30.—(1) The Income Support (General) Regulations (Northern Ireland) 1987⁽⁴³⁾ are amended as follows.

(2) In Schedule 9 (sums to be disregarded in the calculation of income other than earnings) (as amended by article 17(2) of this Order), after paragraph 76 insert—

“77. Any short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018.”

(3) In Schedule 10 (capital to be disregarded) (as amended by articles 17(3) and 23(2) of this Order), in paragraph 7(1)(a), for “8, 9, 72A or 76” substitute “8, 9, 72A, 76 or 77”.

Amendment of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996

31.—(1) The Jobseeker’s Allowance Regulations (Northern Ireland) 1996⁽⁴⁴⁾ are amended as follows.

(2) In Schedule 6 (sums to be disregarded in the calculation of income other than earnings) (as amended by article 18(2) of this Order), after paragraph 72 insert—

“73. Any short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018.”

(3) In Schedule 7 (capital to be disregarded) (as amended by articles 18(3) and 24(2) of this Order), in paragraph 12(1)(a), for “9, 10, 68A or 72” substitute “9, 10, 68A, 72 or 73”.

Amendment of the State Pension Credit Regulations (Northern Ireland) 2003

32.—(1) The State Pension Credit Regulations (Northern Ireland) 2003⁽⁴⁵⁾ are amended as follows.

(2) In regulation 15(1) (income for the purposes of the Act) (as amended by articles 19(2) and 25(2) of this Order), after sub-paragraph (qe) insert—

“(qf) short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018;”

(3) In Part 1 of Schedule 5 (capital disregarded for the purpose of calculating income) (as amended by articles 19(3) and 25(3) of this Order), in paragraph 20(2), after head (u) insert—

“(v) short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018.”

Amendment of the Housing Benefit Regulations (Northern Ireland) 2006

33.—(1) The Housing Benefit Regulations (Northern Ireland) 2006⁽⁴⁶⁾ are amended as follows.

⁽⁴³⁾ S.R. 1987 No. 459; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

⁽⁴⁴⁾ S.R. 1996 No. 198; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

⁽⁴⁵⁾ S.R. 2003 No. 28; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

⁽⁴⁶⁾ S.R. 2006 No. 405; relevant amending instruments are S.I. 2019/1060.

(2) In Schedule 6 (sums to be disregarded in the calculation of income other than earnings) (as amended by article 20(2) of this Order), after paragraph 69 insert—

“70. Any short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 7 (capital to be disregarded) (as amended by article 20(3) of this Order), in paragraph 9(1)(a), for “7, 9, 10 or 69” substitute “7, 9, 10, 69 or 70”.

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006

34.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006⁽⁴⁷⁾ are amended as follows.

(2) In regulation 27 (meaning of “income”) (as amended by articles 21(2) and 27(2) of this Order), after paragraph (1)(h)(xvf) insert—

“(xvg) short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018;”.

(3) In Part 1 of Schedule 7 (capital to be disregarded generally), in paragraph 21(2) (as amended by articles 21(3) and 27(3)(a) of this Order), after paragraph (s) insert—

“(t) short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018;”.

Amendment of the Employment and Support Allowance Regulations (Northern Ireland) 2008

35.—(1) The Employment and Support Allowance Regulations (Northern Ireland) 2008⁽⁴⁸⁾ are amended as follows.

(2) In Schedule 8 (sums to be disregarded in the calculation of income other than earnings) (as amended by article 22(2) of this Order), after paragraph 67 insert—

“68. Any short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018.”.

(3) In Schedule 9 (capital to be disregarded) (as amended by article 22(3) and 28(2) of this Order), in paragraph 11(1)(a), for “8, 10, 11, 62 or 67” substitute “8, 10, 11, 62, 67 or 68”.

PART 7

Winter heating assistance: Northern Ireland

Winter heating assistance: capital and income disregards

Amendment of the Income Support (General) Regulations (Northern Ireland) 1987

36.—(1) The Income Support (General) Regulations (Northern Ireland) 1987⁽⁴⁹⁾ are amended as follows.

(2) In Schedule 10 (capital to be disregarded) (as amended by articles 17(3), 23(2) and 30(3) of this Order), after paragraph 69 insert—

⁽⁴⁷⁾ S.R. 2006 No. 406; relevant amending instruments are S.I. 2019/1060.

⁽⁴⁸⁾ S.R. 2008 No. 280; relevant amending instruments are S.I. 2019/1060.

⁽⁴⁹⁾ S.R. 1987 No. 459; relevant amending instruments are S.I. 2019/1060 and S.R. 2019 No. 195.

“70. Any winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”

Amendment of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996

37.—(1) The Jobseeker’s Allowance Regulations (Northern Ireland) 1996(50) are amended as follows.

(2) In Schedule 7 (capital to be disregarded) (as amended by articles 18(3), 24(2) and 31(3) of this Order), after paragraph 62 insert—

“63. Any winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”

Amendment of the State Pension Credit Regulations (Northern Ireland) 2003

38.—(1) The State Pension Credit Regulations (Northern Ireland) 2003(51) are amended as follows.

(2) In regulation 15(1) (income for the purposes of the Act) (as amended by articles 19(2), 25(2) and 32(2) of this Order), after sub-paragraph (qf) insert—

“(qg) winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018;”

(3) In Part 1 of Schedule 5 (capital disregarded for the purpose of calculating income) (as amended by articles 19(3), 25(3) and 32(3) of this Order), in paragraph 20(2), after head (v) insert—

“(w) winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”

Amendment of the Housing Benefit Regulations (Northern Ireland) 2006

39.—(1) The Housing Benefit Regulations (Northern Ireland) 2006(52) are amended as follows.

(2) In Schedule 7 (capital to be disregarded) (as amended by article 26(2) of this Order), after paragraph 63 insert—

“64. Any winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006

40.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(53) are amended as follows.

(2) In regulation 27 (meaning of “income”) (as amended by articles 21(2), 27(2) and 34(2) of this Order), after paragraph (1)(h)(xvg) insert—

“(xvh) winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018;”

(3) In Part 1 of Schedule 7 (capital to be disregarded generally)—

(a) in paragraph 21(2) (as amended by articles 21(3), 27(3)(a) and 34(3) of this Order), after paragraph (t) insert—

(50) S.R. 1996 No. 198; relevant amending instrument is S.I. 2019/1060.

(51) S.R. 2003 No. 28; relevant amending instruments is S.I. 2019/1060 and S.R. 2019 No. 195.

(52) S.R. 2006 No. 405; relevant amending instruments are S.I. 2019/1060.

(53) S.R. 2006 No. 406; relevant amending instruments S.I. 2019/1060.

- “(u) winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018;”,
- (b) after paragraph 28F (as inserted by article 27(3)(b) of this Order) insert—
- “**28G.** Any sum paid by means of winter heating assistance in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”

Amendment of the Employment and Support Allowance Regulations (Northern Ireland) 2008

41.—(1) The Employment and Support Allowance Regulations (Northern Ireland) 2008(**54**) are amended as follows.

(2) In Schedule 9 (capital to be disregarded) (as amended by article 28(2) of this Order), after paragraph 60 insert—

“**61.** Any winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”.

Amendment of the Universal Credit Regulations (Northern Ireland) 2016

42.—(1) The Universal Credit Regulations (Northern Ireland) 2016(**55**) are amended as follows.

(2) In Schedule 10 (capital to be disregarded) (as amended by article 29(2) of this Order), after paragraph 25 insert—

“**26.** Any winter heating assistance given within the past 12 months in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018.”.

21st July 2021

Iain Stewart
Parliamentary Under Secretary of State
Office of the Secretary of State for Scotland

(54) S.R. 2008 No. 280; relevant amending instrument is S.I. 2019/1060.

(55) S.R. 2016 No. 216; relevant amending instrument is S.I. 2019/1060.

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends social security legislation in the United Kingdom as a consequence of section 31 (disability assistance) and, insofar as it extends to Northern Ireland only, sections 24 (duty to give assistance), 28 (carer’s assistance), 30 (winter heating assistance) and 36 (short-term assistance) of the Social Security (Scotland) Act 2018 ([asp 9](#)) (“the 2018 Act”) and regulations made under sections 28 and 31 of the 2018 Act. The regulations in relation to which consequential provision is made in this Order are the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019 ([S.S.I. 2019/324](#)), made under section 28 of the 2018 Act. Article 1(2) provides that this Order comes into force on 26th July 2021.

Part 2 applies across the United Kingdom and makes provision to include persons in receipt of disability assistance 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 Chapter 4 of Part 3 of the Inheritance Tax Act 1984 ([c.51](#)), or held in trust for the benefit of a disabled person under the Finance Act 2005 ([c.7](#)).

The Individual Savings Account Regulations 1998 ([S.I. 1998/1870](#)) and the Child Trust Funds Regulations 2004 ([S.I. 2004/1450](#)) are amended 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 children who are terminally ill within the meaning of the 2018 Act.

The Income Tax (Earnings and Pensions) Act 2003 ([c.1](#)) is amended so that income tax does not arise in respect of the provision of childcare by an employer, where the child is in receipt of disability assistance for children and young people in accordance with regulations made under section 31 of the 2018 Act.

Consequential amendments are also made to the Finance Act 1994 ([c.9](#)), the Vehicle Excise and Registration Act 1994 ([c.22](#)), the Value Added Tax Act 1994 ([c.23](#)), and the Capital Allowances Act 2001 ([c.2](#)), as regards the mobility component of disability assistance. These amendments ensure that persons in receipt of the mobility component of disability assistance 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 Disability Living Allowance or Personal Independence Payments.

Part 3 provides for disability assistance to be disregarded as capital or income in Great Britain when determining a claimant’s entitlement to benefits under the Income Support (General) Regulations 1987 ([S.I. 1987/1967](#)), the Jobseeker’s Allowance Regulations 1996 ([S.I. 1996/207](#)), the State Pension Credit Regulations 2002 ([S.I. 2002/1792](#)), the Housing Benefit Regulations 2006 ([S.I. 2006/213](#)), the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 ([S.I. 2006/214](#)), and the Employment and Support Allowance Regulations 2008 ([S.I. 2008/794](#)).

Parts 4, 5, 6 and 7 provide, respectively, for disability assistance, young carer grants, short-term assistance and winter heating assistance to be disregarded as income or capital in Northern Ireland when determining a claimant’s entitlement to benefits under the Income Support (General) Regulations (Northern Ireland) 1987 ([S.R. 1987 No. 459](#)), the Jobseeker’s Allowance Regulations (Northern Ireland) 1996 ([S.R. 1996 No. 198](#)), the State Pension Credit Regulations (Northern Ireland) 2003 ([S.R. 2003 No. 28](#)), the Housing Benefit Regulations (Northern Ireland) 2006 ([S.R. 2006 No. 405](#)), the Housing Benefit (Persons who have attained the qualifying age for state pension

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credit) Regulations (Northern Ireland) 2006 ([S.R. 2006 No. 406](#)), the Employment and Support Allowance Regulations (Northern Ireland) 2008 ([S.R. 2008 No. 280](#)), and (in Parts 5 and 7) the Universal Credit Regulations (Northern Ireland) 2016 ([S.R. 2016 No. 216](#)).

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