HMRC - IPT04830 - Motability Contract-Hire Schemes: Definition Of "Qualifying Terms"

In paragraph 3(3) of Schedule 7A the ‘qualifying terms’ for a leased vehicle are defined as where:

… the consideration for the letting consists wholly or partly of sums paid to the insured by-

(a) the Department for Work and Pensions;

(b) the Department of Health and Social Services for Northern Ireland; or

(c) the Ministry of Defence,

on behalf of the lessee in respect of the disability living allowance, personal independence payment, armed forces independence payment or mobility supplement to which the lessee is entitled.

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