HMRC - IPT04840 - Motability Contract-Hire Schemes: Definition Of 'Handicapped', 'Disability Living Allowance', 'Personal Independence Payment', 'Armed Forces Independence Payment' And 'Mobility Supplement'

Paragraph 3(4)(a) of Schedule 7A defines ‘handicapped’ as:

… chronically sick or disabled…

Paragraph 3(4)(b) of Schedule 7A defines ‘disability living allowance’ as:

… a disability living allowance within the meaning of section 71 of the Social Security Contributions and Benefits Act 1992 or section 71 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

Paragraph 3(4)(ba) of Schedule 7A defines ‘personal independence payment’ as:

… a personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;

Paragraph 3(4)(bb) of Schedule 7A defines ‘armed forces independence payment’ as:

… an armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Contributions) Act 2004

Paragraph 3(4)(c) of Schedule 7A defines ‘mobility supplement’ as:

… a mobility supplement within the meaning of article 26A of the Naval, Military, and Air Forces etc. (Disablement and Death) Service Pensions Order 1983, article 25A of the Personal Injuries (Civilians) Scheme 1983, article 3 of the Motor Vehicles (Exemption from Vehicles Excise Duty) Order 1985 or article 3 of the Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.

Previous page

Next page