

SCHEDULES

SCHEDULE 1

EXTENSION OF BENEFITS CODE EXCEPT IN RELATION TO CERTAIN MINISTERS OF RELIGION

PART 2

AMENDMENTS OF OTHER ENACTMENTS

- 23 (1) The Social Security Contributions and Benefits Act 1992 is amended as follows.
- (2) In section 10 (Class 1A contributions: benefits in kind etc), in subsection (1)(b)(ii), for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (3) In section 10ZB (non-cash vouchers provided by third parties), in subsection (2)—
- (a) in paragraph (a), for “an excluded employment for the purposes of the benefits code” substitute “lower-paid employment as a minister of religion”, and
- (b) in paragraph (b) and in the words following that paragraph, for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (4) In section 122 (interpretation of Parts 1 to 6), in subsection (1)—
- (a) omit the entry relating to “excluded employment”, and
- (b) at the appropriate place insert—
- ““lower-paid employment as a minister of religion” has the meaning given by section 290D of ITEPA 2003;”.
- 24 (1) The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.
- (2) In section 10 (Class 1A contributions: benefits in kind etc), in subsection (1)(b)(ii), for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (3) In section 10ZB (non-cash vouchers provided by third parties), in subsection (2)—
- (a) in paragraph (a), for “an excluded employment for the purposes of the benefits code” substitute “lower-paid employment as a minister of religion”, and
- (b) in paragraph (b) and in the words following that paragraph, for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (4) In section 121 (interpretation of Parts 1 to 6), in subsection (1)—
- (a) omit the entry relating to “excluded employment”, and
- (b) at the appropriate place insert—
- ““lower-paid employment as a minister of religion” has the meaning given by section 290D of ITEPA 2003;”.

Status: This is the original version (as it was originally enacted).

- 25 (1) Section 173 of FA 2004 (provision of benefits by registered pension scheme) is amended as follows.
- (2) In subsection (2), for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (3) In subsection (3)—
- (a) in the opening words, for “an excluded employment” substitute “an employment which is lower-paid employment as a minister of religion”, and
- (b) in paragraph (a), for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (4) In subsection (6), for “an excluded employment” substitute “lower-paid employment as a minister of religion”.
- (5) In subsection (7), for “an excluded employment” substitute “an employment which is lower-paid employment as a minister of religion”.
- (6) In subsection (10), for the definition of “excluded employment” substitute—
- ““lower-paid employment as a minister of religion” has the meaning given by section 290D of that Act.”
- 26 In CTA 2010, in section 1065 (exception for benefits treated as employment income etc), in the first column of the table, for the words from “in section 216” to “lower-paid employment)” substitute “in section 290C of that Act (provisions of benefits code not applicable to lower-paid ministers of religion)”.