
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

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

PART 1

AMENDMENTS OF ITEPA 2003

- 21 (1) Part 2 of Schedule 1 (index of defined expressions) is amended as follows.
- (2) Omit both entries relating to “excluded employment” and the entry relating to “lower-paid employment”.
- (3) At the appropriate place insert—

“lower-paid employment as a minister of religion (in the section 66(5) benefits code)

lower-paid employment as a minister of religion (in Part section 290D”.

4)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)