
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

- 22 (1) Schedule 7 (transitionals and savings) is amended as follows.
- (2) In paragraph 17 (taxable benefits: benefits code)—
- (a) in sub-paragraph (2), for “the Chapters” to “lower-paid employments” substitute “ Chapters 3, 6, 7 and 10 of the benefits code (provisions not applicable before the tax year 2016-17 to lower-paid employments) ”, and
 - (b) omit sub-paragraph (4).
- (3) In paragraph 27(3) (loans released or written off)—
- (a) in paragraph (a), for “ “not an excluded employment”” substitute “ “not lower-paid employment as a minister of religion” ”;
 - (b) in paragraph (b), for “ “excluded employment”” substitute “ “lower-paid employment as a minister of religion” ”.

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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\(4\)\(b\)](#)