

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””.