

## SCHEDULES

### SCHEDULE 1

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

##### **PART 1**

##### AMENDMENTS OF ITEPA 2003

- 4 In section 30 (remittance basis and non-UK resident employees: treatment of earnings for year in which employment not held), in subsection (4), for “11” substitute “10”.