

*Status: Point in time view as at 06/04/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, SCHEDULE 1. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

Section 13

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

#### PART 1

##### AMENDMENTS OF ITEPA 2003

- 1 ITEPA 2003 is amended as follows.
- 2 In section 7 (meaning of “employment income”, “general earnings” and “specific employment income”), in subsection (5)(b), for “11” substitute “ 10 ”.
- 3 In section 17 (UK resident employees: treatment of earnings for year in which employment not held), in subsection (4), for “11” substitute “ 10 ”.
- 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 ”.
- 5 (1) Section 63 (the benefits code) is amended as follows.
  - (2) In subsection (1)—
    - (a) at the end of the entry relating to Chapter 7 insert “ and ”, and
    - (b) omit the entry relating to Chapter 11 and the “and” before it.
  - (3) Omit subsections (2) to (4).
- 6 In section 66 (meaning of “employment” and related expressions), after subsection (4) insert—

“(5) In the benefits code “lower-paid employment as a minister of religion” has the same meaning as in Part 4 (see section 290D).”
- 7 In section 148 (reduction of cash equivalent where car is shared), omit subsection (3).
- 8 In section 157 (reduction of cash equivalent where van is shared), omit subsection (3).
- 9 (1) Section 169 (car available to more than one family member etc employed by same employer) is amended as follows.
  - (2) For subsection (2)(b) substitute—

“(b) M’s employment is lower-paid employment as a minister of religion.”
  - (3) Omit subsections (3) and (4).
- 10 (1) Section 169A (van available to more than one family member etc employed by same employer) is amended as follows.

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- (2) For subsection (2)(b) substitute—  
 “(b) M’s employment is lower-paid employment as a minister of religion.”
- (3) Omit subsections (3) and (4).
- 11 In section 184 (interest treated as paid), in subsection (3), for the words following “any of” substitute “the following Chapters of this Part—  
 Chapter 3 (taxable benefits: expenses payments);  
 Chapter 6 (taxable benefits: cars, vans and related benefits);  
 Chapter 10 (taxable benefits: residual liability to charge).”
- 12 (1) Section 188 (loan released or written off: amount treated as earnings) is amended as follows.
- (2) In subsection (2), for “an excluded employment”, in each place, substitute “ lower-paid employment as a minister of religion ”.
- (3) In subsection (3)(a), for “excluded employment” substitute “ lower-paid employment as a minister of religion ”.
- 13 In section 228 (effect of exemptions in Part 4 on liability under provisions outside Part 2), in subsection (2)(d), for “290 and” substitute “ 290, 290C to ”.
- 14 (1) Section 239 (payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles) is amended as follows.
- (2) In subsection (8), for “excluded employment” substitute “ lower-paid employment as a minister of religion (see section 290D) ”.
- (3) Omit subsection (9).
- 15 In section 266 (exemption of non-cash vouchers for exempt benefits), in subsection (5), for “excluded employment” substitute “ lower-paid employment as a minister of religion ”.
- 16 In section 267 (exemption of credit-tokens used for exempt benefits), in subsection (1)(b), for “excluded employment” substitute “ lower-paid employment as a minister of religion ”.
- 17 In section 269 (exemption where benefits or money obtained in connection with taxable car or van or exempt heavy goods vehicle), in subsection (4)(b), for “excluded employment” substitute “ lower-paid employment as a minister of religion ”.
- 18 In section 290 (accommodation benefits of ministers of religion), in subsection (2), for “excluded employment” substitute “ lower-paid employment as a minister of religion (see section 290D) ”.
- 19 In section 290A (accommodation outgoings of ministers of religion)—  
 (a) in subsection (1), for “a religious denomination” substitute “ religion ”,  
 (b) in subsection (3), omit the definition of “lower-paid employment”, and  
 (c) in the heading of the section, after “outgoings of” insert “ lower-paid ”.
- 20 In section 290B (allowances paid to ministers of religion in respect of accommodation outgoings)—  
 (a) in subsection (1), for “a religious denomination” substitute “ religion ”,

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- (b) in subsection (3), for “and “lower-paid employment” have the same meanings” substitute “ has the same meaning ”, and
  - (c) in the heading of the section, after “to” insert “ lower-paid ”.
- 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—

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“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”.

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4)

- 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” ”.

## 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;”.

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- 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;”.
- 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) ”.

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