
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

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

PART 1

AMENDMENTS OF ITEPA 2003

- 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 ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 12.