

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 17. (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

- 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 ”.

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