

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 19. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

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

#### PART 1

##### AMENDMENTS OF ITEPA 2003

- 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 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 19.