

## SCHEDULES

### SCHEDULE 1

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

#### PART 2

##### AMENDMENTS OF OTHER ENACTMENTS

- 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;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 24.