

SCHEDULES

SCHEDULE 1

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.

Status: This is the original version (as it was originally enacted).

- (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”,

(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—

“lower-paid employment as a minister of religion (in the benefits code)	section 66(5)
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lower-paid employment as a minister of religion (in Part 4)	section 290D”.
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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””.