

SCHEDULE

Job-related dwellings

Interpretation

4. In this Schedule—

a company is an associated company of another if one of them has control of the other or both are under the control of the same person;

“director” (“*cyfarwyddwr*”), “full-time working director” (“*cyfarwyddwr sy’n gweithio’n llawn amser*”) and “control” (“*rheolaeth*”), in relation to a body corporate, have the same meanings as they have in sections 67 and 69 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ in relation to the benefits code;

“provided” (“*wedi ei darparu*”, “*wedi eu darparu*”) means provided under a tenancy or otherwise.

⁽¹⁾ 2003 c. 1.