

## SCHEDULE

### JOB-RELATED DWELLINGS

1.—(1) Subject to sub-paragraph (2), a dwelling is job-related for a person if it is provided for him by reason of his employment or for his spouse by reason of the spouse's employment, in any of the following cases—

- (a) where it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling;
- (b) where the dwelling is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide dwellings to employees;
- (c) where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwelling as part of those arrangements.

(2) If the dwelling is provided by a company and the employee is a director of that or an associated company, paragraph (a) or (b) of sub-paragraph (1) shall not apply unless either—

- (a) the employment is as a full-time working director,
- (b) the company is non-profit making, that is to say, it does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property, or
- (c) the company is established for charitable purposes only.

2.—(1) Subject to sub-paragraph (2), a dwelling is job-related for a person if he or his spouse is required, under a contract to which this sub-paragraph applies, to live in that dwelling.

(2) Sub-paragraph (1) does not apply if the dwelling concerned is in whole or in part provided by any other person or persons together with whom the person or spouse carries on a trade or business in partnership.

(3) A contract to which sub-paragraph (1) applies is a contract entered into at arm's length and requiring the person concerned or his spouse (as the case may be) to carry on a particular trade, profession or vocation in a property provided by another person and to live in a dwelling provided by that other person.

3. In this Schedule—

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

“director”, “full-time working director” and “control”, 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<sup>(1)</sup> in relation to the benefits code;

“provided” means provided under a tenancy or otherwise; and

references to the spouse of a person shall be taken to include references to a person of the opposite sex who is living with the other as that person's husband or wife.

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(1) 2003 (c. 1); for the meaning of benefits code, see section 63.