

SCHEDULE

Regulation 10(2)

Job-related dwellings

Dwellings provided for specified reasons

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

- (a) it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling;
- (b) 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 for employees; or
- (c) there being a special threat to the employee's security, special 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, sub-paragraph (1)(a) or (1)(b) do not apply unless—

- (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.

Dwellings provided under contract

2.—(1) Subject to sub-paragraph (3), a dwelling is job-related for a person if that person, or that person's spouse or civil partner, is required under a contract to which this paragraph applies, to live in that dwelling.

(2) A contract to which sub-paragraph (1) applies is a contract entered into at arms length and requiring the person concerned, or their spouse or civil partner (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) 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 spouse or civil partner (as the case may be) carries on a trade or business in partnership.

Ministers of religion

3. A dwelling is job-related for a person if—

- (a) that person, or their spouse or civil partner, is a minister of any religious denomination; and
- (b) the dwelling is inhabited in order to allow that person, or their spouse or civil partner (as the case may be), to perform the duties of his or her office.

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;

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“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.