

SCHEDULE

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.