

SCHEDULE

CLASSES OF DWELLINGS

Job-related dwellings

2.—(1) A dwelling which is owned or tenanted by a person whose sole or main residence is a dwelling which for that person is job related.

(2) A dwelling which is job related for a person whose sole or main residence is a dwelling which is owned or tenanted by that person.

(3) For the purposes of paragraphs (1) and (2), a dwelling is job related if it falls within the description set out in paragraphs (4), (5) or (6).

(a) (4) (a) Subject to sub paragraph (b), 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 by reason of the spouse's employment, in any of the following cases—

(i) where it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling;

(ii) 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;

(iii) 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.

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

(iv) the employment is as a full time working director;

(v) 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

(vi) the company is established for charitable purposes only.

(5) A dwelling is job related for a person if that person or that person's spouse is a minister of religion and the dwelling is inhabited by that person as a residence from which that person performs the duties of that person's office.

(a) (6) (a) Subject to sub paragraph (b), a dwelling is job related for a person if that person or that person's spouse is required, under a contract to which this sub paragraph applies, to live in that dwelling.

(b) Sub paragraph (a) 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.

(c) A contract to which sub paragraph (a) applies is a contract entered into at arm's length and requiring the person concerned or that person's 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.

(7) For the purposes of paragraphs (4) to (6)—

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;

Status: This is the original version (as it was originally made).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

“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⁽¹⁾ in relation to the benefits code;

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

references to a person’s spouse include references to another person living together with that person as husband and wife or in a relationship which has the characteristics of the relationship between husband and wife except that the persons are of the same sex.

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