

**E27**    **DOMESTIC EMPLOYEES (section 8)**

Where accommodation is provided for domestic employees either "in house" or in separate accommodation (but not where a property is provided for the sole occupation of one employee and his dependants) then the Director will accept that the employees are in receipt of a benefit equivalent to that set out in Regulation 3(1) of the [Income Tax \(Guernsey\) \(Valuation of Benefits in Kind\) Regulations](#) as an "other employee" if this would be beneficial to the employee concerned. The relevant amount is published annually in the [Monetary Values spreadsheet](#).

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