



**J. VALUE OF ACCOMODATION SUBJECT TO TAX****1. Government/Statutory Body Officer/Local Authority**

A government officer provided with accomodation of type **B1** or **B2**) and an employee/service director (not a director) of a controlled company provided with accomodation of the type **B2**.

Amount **H2 x n/m**

Value of accomodation Z

*(Transfer amount Z to item C Working Sheet HK-2)*

*(Enter "0" if amount is negative)*

**2. Employee/Service Director Of A Controlled Company**

**2.1** An employee/service director of a controlled company provided with accomodation of the type **B1** and the status of accomodation is

Amount **H1** or **F** (whichever is lower) x **n/m** Value of accomodation Z

*(Transfer amount Z to item C Working Sheet HK-2)*

*(Enter "0" if amount is negative)*

**2.2** An employee/service director of a controlled company provided with accomodation of the type **B1** and the status of accomodation is **C2**.

Amount **H1** or **F x X/Y** (whichever is lower) x **n/m**

Value of accomodation Z

*(Transfer amount Z to item C Working Sheet HK-2)*

*(Enter "0" if amount is negative)*

**2.3** An employee/service director of a controlled company provided with accomodation of the type **B1** and the status of accomodation is **C3**.

Amount **H1** or **F x X/Y** (whichever is lower) x **n/m**

Value of accomodation Z

*(Transfer amount Z to item C Working Sheet HK-2)*

*(Enter "0" if amount is negative)*

**3. Director (Not A Service Director) Of A Controlled Company**

**3.1** A director (not a service director) of a controlled company provided with accomodation of the type **B1** and the status of accomodation is **C1**.

Amount **F x n/m**

Value of accomodation Z

*(Transfer amount Z to item C Working Sheet HK-2)*

*(Enter "0" if amount is negative)*

**3.2** A director (not a service director) of a controlled company provided with accomodation of the type **B1** and the status of accomodation is **C2**.

Amount **F x n/m**

Value of accomodation Z

*(Transfer amount Z to item C Working Sheet HK-2)*

*(Enter "0" if amount is negative)*