



**Isle of Man**  
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## **PRACTICE NOTE**

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**PN 50/94**

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### **Tourist Accommodation Benefits**

This Practice note is intended to clarify the position of persons who are employed in the tourist industry where accommodation and food are provided.

Please note that Paragraph 1 of Appendix 2 in Practice Note 38/92PN 38/92 issued on 14 April 1992 should be amended as follows:-

1. Persons, whether resident or non-resident, employed full time and in receipt of a weekly remuneration of £150 or less (or its monthly equivalent of £650) will be exempt from the benefit charges for accommodation and food. This concession does not apply to directors or in circumstances where an attempt is made to use it for tax avoidance.