

Chapter 8 - The provision of security assets or services

Part 05-01-01h

This manual should be read in conjunction with [section 118A](#) of the Taxes Consolidated Act 1997

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Introduction

This manual outlines the tax treatment, as set out in section 118A Taxes Consolidation Act (“TCA”) 1997, applicable on the provision of security assets and services by an employer to an employee.

Subject to certain conditions being met, no benefit-in-kind (“BIK”) charge will arise where an employer incurs an expense in providing a security asset or service for use by an employee.

Where the relevant conditions are not met and the tax treatment outlined in this manual does not apply, the provisions of section 118 TCA 1997 will apply. See Tax and Duty Manual [Part 05-01-01a](#) for information on how to value a BIK in such cases.

1 Security Assets and Services

Security assets and services include the provision of equipment or a structure, such as alarms, security cameras and security gates.

Security assets and services do not however include the provision of:

- any mode of transport (such as cars, vans, crew cabs etc.),
- a dwelling (such as living accommodation), or
- grounds appurtenant to a dwelling (such as land).

2 Qualifying Conditions

In order to qualify for this exemption, there must be a credible and serious threat to the personal physical safety of the employee that arises wholly or mainly from his or her employment.

The conditions for this exemption are tightly drawn and it is intended that the exemption only applies to those people whose work exposes them to a very real threat to their physical safety from terrorists, criminals or others who may resort to violence, and the provision of the security asset or service is for the sole purpose of meeting that threat to their physical safety.

It follows that the exemption cannot be granted in respect of:

- security measures against the kind of general criminal threat which all citizens face to a greater or lesser degree,
- expenditure incurred to protect against a general threat, unrelated to the person's work, to their property (for example burglary or larceny), or
- security measures taken against threats not connected with a person's work.

Incidental use of an asset for purposes other than security will not impact on the exemption. However, where the asset provided is intended to be used for both personal security purposes and other purposes, then the exemption will only apply to the portion of the expense relating to the security function.

In the case of the provision of a security service, the exemption will only apply where the benefit resulting to the employee consists wholly or mainly of an improvement in the employee's personal physical security.

Any incidental benefit derived by a member of the employee's family or household from the provision of a security asset or service will not give rise to a charge to BIK.