

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY R.J. WARD OF ST. HELIER  
ANSWER TO BE TABLED ON MONDAY 9th MARCH 2020**

**Question**

How many taxpayers, if any, have either been investigated, had to pay extra tax that they owed or been prosecuted due to a non-declaration of income received from private rental takings?

**Answer**

During the period 1 January 2016 to 31 December 2019, tax officers completed 195 compliance enquiries which included the omission of rental or lodger income. These cases in total generated additional revenue approaching £1.25 million.

It is Revenue Jersey's policy, wherever practical, to employ civil approaches in favour of criminal prosecutions (which are reserved for the most egregious cases). All enquiries over this period were settled using civil approaches.

Revenue Jersey regards property-related income as one of the higher-risk sources of income for mis-declaration and will continue to gather sources of information to improve its ability to ensure this income is taxed.