

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY THE DEPUTY OF ST. JOHN  
ANSWER TO BE TABLED ON TUESDAY 23RD MAY 2017**

**Question**

Will the Minister provide an estimate of the amount of income that would be lost in tax revenue, if any, if child allowance were changed to a 'dependant's allowance' with the definition of 'dependant' being a relative (including a relative of the person's spouse or civil partner) who was unable to maintain himself or herself as a result of old age or ill-health or a child maintained at the individual's / household's own expense?

**Answer**

The income-tax system currently allows £3,000 of income to be earned tax-free by eligible taxpayers for every child they maintain.

It is not possible quickly to estimate the additional costs (in respect of tax foregone) if the scope of the existing child allowance were extended in the way envisaged as the States do not hold data on the number of people likely to be included within the proposed scope of an extended income-tax allowance.

The Social Security Department provides financial assistance to adults who are unable to support themselves due to old age or incapacity, through a range of benefits including Income Support and the Long Term Care scheme.