

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY S.Y. MÉZEC OF ST. HELIER SOUTH
QUESTION SUBMITTED ON MONDAY 27th MARCH 2023
ANSWER TO BE TABLED ON MONDAY 3rd APRIL 2023**

Question

Will the Minister –

- (a) produce a breakdown by year for how much rental income has been declared by taxpayers in each of the last 10 years;
- (b) advise whether his department estimates how much rental income is not declared, and if it does, what is the amount; and
- (c) explain what efforts are being made to ensure all rental income is declared, and how many incidents of taxpayers not declaring their full rental income have been uncovered in the last decade?

Answer

- a) Net rental income declared by year:

Year of assessment	Net rental income
2011	£61m
2012	£68m
2013	£73m
2014	£87m
2015	£94m
2016	£98m
2017	£106m
2018	£112m
2019	£122m
2020	£123m

Year of assessment 2021 is still being finalised and is therefore unavailable.

To provide information for a full 10 years, it has been necessary to extract data from the legacy system (ITAX) which only identified rental income from local properties.

The data for 2018 onwards will include non-Jersey rental income. This dataset does not include income arising from casual letting (such as lodgers).

- b) Revenue Jersey does not currently attempt to quantify any specific revenue loss which might arise from under-declaration of rental income.
- c) Revenue Jersey's [Compliance Strategy](#) is built upon the 'promote, prevent, respond' model. An annual Compliance Programme is published outlining areas of focus for the year. Rental income is highlighted as an area for review in 2023. This review will cover all aspects of rental income.

It is not possible to stipulate how many incidents of taxpayers not declaring their full rental income have been uncovered in the last decade as data has not been maintained at that level of granularity.

Taxpayers who have not declared their full rental income can contact Revenue Jersey to make a voluntary disclosure through the [online portal](#) or by calling the voluntary disclosure line on 440004.