

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY SENATOR S.Y. MÉZEC  
QUESTION SUBMITTED ON MONDAY 17<sup>th</sup> JANUARY 2022  
ANSWER TO BE TABLED ON MONDAY 24<sup>th</sup> JANUARY 2022**

**Question**

Will the Minister provide a breakdown of the number of taxpayers who declared rental income in their Income Tax returns for each of the last 8 years; and will she further state how many of those declaring such rental income were non-resident taxpayers?

**Answer**

Individual taxpayers assessed on rental income by residency of taxpayer:

Residency	2019	2018	2017	2016	2015	2014	2013	2012
Resident	6,000	6,040	5,010	4,960	4,930	4,770	4,360	4,070
Non-Resident	740	750	670	580	500	450	440	400
<b>Total</b>	<b>6,740</b>	<b>6,790</b>	<b>5,680</b>	<b>5,530</b>	<b>5,430</b>	<b>5,220</b>	<b>4,790</b>	<b>4,470</b>

*Columns may not sum due to rounding*

*Count rounded to nearest 10*

To provide information for a full 8 years, it has been necessary to extract data from the legacy system (ITAX) which only identified rental income from local properties. This data set for 2018 onwards will include non-Jersey rental income.

This data set do not include income arising from casual letting (such as lodgers).

“Separately assessed” taxpayers may be counted individually. A “taxpayer” may refer to a married couple or civil partnership.

A single source of property income may be counted against more than one taxpayer where the rental income is shared (for example, between siblings).