

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY C.S. ALVES OF ST. HELIER CENTRAL
QUESTION SUBMITTED ON MONDAY 13th NOVEMBER 2023
ANSWER TO BE TABLED ON MONDAY 20th NOVEMBER 2023**

Question

“In relation to personal income tax returns, will the Minister state, for the last 3 years –

- (a) the number of people claiming mortgage interest tax relief;
- (b) the number of people declaring income from renting a room in their home; and
- (c) the total income raised by those declaring income from renting a room in their homes?”

Answer

All responses refer to years of assessment 2019-2021. Data for year of assessment 2022 will not be available until 2024.

The total number of taxpayers receiving mortgage interest tax relief (MITR) for their main residence is provided. Taxpayers may either be an individual or a married couple. Relief is only available at the marginal rate.

Year of assessment	Taxpayers receiving MITR
2019	9,570
2020	9,800
2021	9,880

The number of taxpayers declaring income from renting a room in their home and the total taxable income declared by these taxpayers is provided.

Year of assessment	No. of taxpayers	Taxable income (£m)
2019	840	4.5
2020	690	3.9
2021	660	4.2

Counts of taxpayers are rounded to the nearest 10. The taxable income is rounded to the nearest £0.1m.