4.7 Deputy M.B. Andrews of St Helier North of the Minister for Treasury and Resources regarding private rental income. (OQ.104/2026)

Will the Minister advise the total amount of Government revenue derived from private rental income generated over the last 5 years and the forecast revenue from the same source for 2027?"

Senator A.J.H.M. Maclean (The Minister for Treasury and Resources):

I have to assume that the Deputy is seeking information on the income tax revenue from private rental property. Unfortunately, I am not able to answer this question the way I suspect the Deputy might like. However private rental income is of course taxable. In Jersey, tax is charged on total income rather than on each income source separately, such as private rental properties. Because income and allowances vary from person to person, the same amount of rental income can result in different tax amounts. For example, due to our generous personal allowances, a taxpayer receiving only rental income could receive over £20,000 from this source without paying any tax. In another example, someone who has £20,000 of employment income and £10,000 of rental income is taxed on the total income of £30,000. There is no way to determine which source of income is below the threshold, as it were, and which is taxed. £10,000 of rental income could result in no tax and in some tax or tax at 20 per cent. So it will depend on an individual's circumstances as to whether the rental income is taxed in full, in part, or not at all.

4.7.1 Deputy M.B. Andrews:

Does the Minister agree with me that this information should be collected by the Government?

Senator A.J.H.M. Maclean:

I did not get the last part of his question, it should be ...?

The Bailiff:

Collected by the Government.

Senator A.J.H.M. Maclean:

It is collected; taxes are collected by the Government.

The Bailiff:

Could you ask the question again?

Deputy M.B. Andrews:

Yes, I will ask the question again. Does the Minister agree with me that the information should be made available separately on the income tax form, so the Government actually understands how much rental income has been derived and how much potentially is taxable altogether?

Senator A.J.H.M. Maclean:

We could look at the form to see if greater clarity could be achieved in that regard. That is a possibility. We do know the amount of tax raised from rental properties. What we do not know is the individual tax treatment because of the differences of each individual circumstances.