

Use these notes to help you declare any income from renting a room in your home.

Any income you receive from renting rooms in your home is taxable.

Examples to include here are income from:

- Lodgers
- Foreign students
- Holiday makers (e.g. Airbnb)
- Paying guests

This section is for small scale activities and doesn't include income from lodging houses or bed and breakfast establishments.

## Section 5: Renting a room in your home

Declare the total gross income from lodgers, foreign students, holiday makers or other paying guests here.

Are main meals supplied?

Yes  No

Your income

£ £ £ £ £

Spouse/Civil partner's income

£ £ £ £ £

Tick the box to confirm if you provide meals and then enter the total gross income you received in the year.

## **Deductions**

You'll receive a flat rate deduction against this income:

- 25% deduction if no meals are provided
- 50% deduction if meals are provided

## **More help**

For more information about renting a room in your home go to [www.gov.je](http://www.gov.je) and search 'taxable property income'.