

### 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.

The screenshot shows a section titled "Section 5: Renting a room in your home". Below the title is a sub-heading: "Declare the total gross income from lodgers, foreign students, holiday makers or other paying guests here". There are three input fields: "Did you provide meals?" with "Yes" and "No" radio buttons, "Your income" with a numeric keypad, and "Spouse/partner's income" with a numeric keypad.

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'.