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Via email: request-491710-
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09 July 2018

Ref: FOI2018/10762

Dear Mr Gibney

Freedom of Information Act 2000: Property Income Allowance

Thank you for your enquiry of 17 June 2018, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

- "1. If a property is owned jointly and let out, can one of the owners opt to use the £1,000 property income allowance (rather than deduct allowable expenses from any rental income profit) and the other owner opt not to use their property income allowance and so deduct expenses from their share (half) of the rental income?
2. If a person receives more than £1,000 rental income profit, and decides to use their property income allowance, how should this £1,000 allowance deduction be input on a tax return?"

HM Treasury does not hold the specific information requested. To be helpful I can advise you that information relevant to your request can be found in guidance published by HM Revenue and Customs. See the links below:

<https://www.gov.uk/guidance/tax-free-allowances-on-property-and-trading-income#property>

<https://www.gov.uk/hmrc-internal-manuals/property-income-manual/pim4400>

Guidance relating to claiming the property allowance through self-assessment can be found here:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690391/sa105-Notes-2018.pdf

HM Revenue and Customs are responsible for administering the tax system. If you require further information relating to the property allowance please contact them via the Income Tax helpline:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees>

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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Email: foirequests@hmtreasury.gov.uk

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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