



HM Revenue & Customs

Mr Dominic Humphrey

By email: request-585674-
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Date: 9 July 2019
Our ref: FOI2019/01503

Dear Mr Humphrey

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 28 June, for the following information:

"I would like to know number of individuals claiming the rent a room tax break. I would like this split into higher and lower rate tax payers and the total cost of tax breaks given to those two groups. My preference would be to receive figures to the smallest geographic unit you publish. If you have historic data for previous years then that would be great fully appreciated."

Following a review of our records, I have established that HMRC does not hold the information you requested. This is due to the nature of the relief, particularly as those who earn less than £7,500 per year from renting out a room in their main home do not need to declare this income to HM Revenue and Customs. Therefore, we only hold data on those benefitting from the rent-a-room relief who (i) either earn more than £7,500 per year from this activity; (ii) don't use the relief (but use actual expenses instead); or (iii) have other self-assessment income (besides income from renting out a room in their main home) to declare on their annual self-assessment tax returns.

If you would like the available information as set out above, please submit another request for the limited data we hold. Please note that this will exclude many taxpayers who benefit from the relief but are not required to submit a tax return (as their rent-a-room incomes are below the reporting threshold of £7,500). The smallest geographic unit we can provide is by local authority.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#)

Yours sincerely,

Freedom of Information Team