



**HM Revenue
& Customs**

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Cllr James Barber
Southwark Council
160 Tooley Street
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[Email: james.barber@southwark.gov.uk]

Date 13 February 2013
Our ref 1071-13
Your ref

Dear Cllr Barber,

Freedom of Information Act 2000

Thank you for your request dated 16 January 2013. You asked:

"... how many people a year claim the PIM4001 rent a room tax break for several years and if possible how many of them were in the London Borough of Southwark"

I am answering under the terms of the Freedom of Information Act, 2000.

Having carried out a search of our records, I can confirm that HMRC does not hold this information.

Where an individual does not normally complete a self-assessment return and their receipts from the rental are below the tax free threshold, the 'rent a room' tax exemption is automatic and HMRC do not need to be informed. This means we do not have complete data on the rent a room scheme. However, data from the Family Resources Survey (run by the Department for Work and Pensions) used in combination with HMRC administrative data gives an estimated number of homeowners renting out rooms as 110,000 nationally in 2010-11. However, due to sample size constraints, it is not possible to produce estimates for individual local authority areas.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/25, 100 Parliament Street London SW1A 2BQ or email foi.review@hmrc.gsi.gov.uk. You must request a review within two months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Senior manager role: Name

1071-13 Cllr James Barber

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

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