



Access to Public Information Request

Date of receipt: 20 September 2021

Date of response: 05 October 2021

Access to Public Information request regarding the caps on qualifying income and non-qualifying income

Request:

I would like to know how many times the Caps on Qualifying Income and Non-Qualifying Income have been applied, per year for the last 5 years.

You cite an example on <https://gov.gg/taxcap> - where Mr B would, without the cap, be liable for tax amounting to £336,300, and with the Cap – Mr B is liable for £263,800. I would like to know how many times this happens on an annual basis.

I would also like to know, if it is possible to extract, the total amount by which the caps have been exceeded. Either on a case by case basis, or cumulatively per year.

Response provided by the Revenue Service:

The total number of individuals claiming tax caps for the last 5 years are as follows:

| 2015 | 2016 | 2017 | 2018 | 2019 |
|------|------|------|------|------|
| 30 | 40 | 46 | 45 | 39 |

Those eligible for the tax cap have the option to complete a simplified return, therefore it is not possible to provide information on where the tax liability would have been higher if the cap was not in place.