

**1 Rent-a-room: non-exclusive residence**

- (1) Section 786 of ITTOIA 2005 (meaning of “rent-a-room receipts”) is amended as follows.
- (2) In subsection (1), before the “and” at the end of paragraph (c) insert –
  - “(ca) the use to which the receipts relate is physical use of the furnished accommodation that overlaps in time (wholly or partly) with the use of the residence as sleeping accommodation by the individual or a member of the individual’s household.”
- (3) After subsection (7) insert –
  - “(8) The reference in subsection (1)(ca) to a member of the individual’s household does not include a person who is a member of that household only by reason of being an occupier under a letting, an employee or both.”
- (4) The amendments made by this section have effect for the tax year 2019-20 and subsequent tax years.