

Application by a non-resident individual to receive UK rental income gross

About this form

- An individual whose usual place of abode is outside the United Kingdom (UK) can use this form to apply to have his or her UK rental income paid without the deduction of UK tax. **Approval of the application does not make the rent exempt from UK tax.** The individual must include the rent in any Self Assessment Tax Return HM Revenue & Customs (HMRC) sends.
- Use this form only if you are an individual. A company should use form NRL2, and a trustee should use form NRL3.
- Use the *Guidance Notes for form NRL1* to help you complete this form. If you need more space write your answers to the questions on another sheet of paper and attach it to this form.

If you have filled in a form NRL1 before tick here
(see *Guidance Note 1*).

About you

Help us by using capital letters throughout. If your writing is unclear it may delay your application.

1 Your title (Mr, Mrs, Miss, Ms or other)

2 Your surname

3 Your forenames

4 Your residential address overseas (see *Guidance Note 2*)

Address
Country

5 Correspondence address if applicable (see *Guidance Note 2*)

Address
Country

6 Give below the name of the UK HMRC office you last dealt with.

7 If you

- have a UK tax reference, or
- fill in a Self Assessment Tax Return

please show the reference here.

8 If you have a National Insurance number, please show it here.

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9 Details of your tax adviser or other person (if any) you wish us to contact about the information on this form

Full name
Address
Country
Phone number
Fax number
Email address
Reference

If you want us to discuss your other UK tax affairs with your tax adviser and send them copies of Self Assessment statements of account, please

- tick this box, and
- enclose a completed form 64-8, available from any HMRC office or from www.hmrc.gov.uk/forms/64-8.pdf

10 If you have a UK letting agent, give their full name and address. If you do not have one, give the name and address of your tenant.

Tick this box if you have other agents and tenants from whom you wish to receive rental income with no tax deducted. Then write their full name and address on another sheet of paper and attach it to this form.

The details given below are for my
(tick one box only)

letting agent

tenant

Full name
Address
Postcode

Letting agent's email address (if appropriate)

Please tell us immediately if these details change in any way (see Guidance Note 3). You do not have to fill in another NRL1.

11 Please show the reference number that was given to your letting agent or tenant when they registered with HMRC (see Guidance Note 4).

12 When did your rental income business start?
(see Guidance Note 5).

13 What is your nationality?

14 What is your date of birth?

15 How long do you plan to be outside the UK?

16 If you have ever lived in the UK, on what date did you leave?

17 Do you consider that you are entitled to UK personal tax allowances? (Please read Guidance Note 6 before you reply)

(tick one box only)

Yes No

18 If you have any other UK sources of income besides rent, please give brief details of them below.

Source	Gross amount received each year

19 Approximately how much UK rental income do you receive each year?

(a) before deductions

(b) after deductions

20 If a letting agent or tenant has been deducting tax from your rental income, give their name and address below (see Guidance Note 7).

Full name
Address
Postcode

21 What is the address of the UK property from which you receive rent?

Address
Postcode

Property type (tick one box only)

Residential Commercial Other

Date acquired

Are you the sole owner of the property?(tick one box only)

Yes No

If 'No', give the name and address any other joint owner

Full name
Address
Postcode

Tick this box if you have more than one property. Then write the property addresses, whether residential, commercial or other, dates acquired and details of any joint owners, if any, on another sheet of paper and attach it to this form.

Declaration

I **apply** for my rental income to be paid with no tax deducted.

Important - please tick all the boxes that apply
(see Guidance Note 8)

I declare that:

- my UK tax affairs, including payment of tax, are up to date
(see Guidance Note 9),
- I have not had any UK tax obligations before the date of this application
(see Guidance Note 10),
- I do not expect to be liable to UK income tax for this tax year
(see Guidance Note 11).

I undertake to

- tell HMRC if my usual place of abode ceases to be outside the UK,
- comply fully with my UK tax obligations
(see Guidance Note 12),
- tell HMRC if I expect to become liable to UK tax
(cross out if you already expect you will be liable to UK tax).

The information given in this form is correct to the best of my knowledge and belief.

Signed (see Guidance Note 13)

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Date

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Contact phone number of non-resident landlord (in case of enquiry)

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When you have completed this form

Please make sure you have given all the details asked for, and have signed and dated the form. Then send it to this address:

Charity, Assets & Residence - Residency
NRLS Processing
St John's House
Merton Road
Bootle
Merseyside
L69 9BB.

If your main HMRC office is either **Public Department 1** or **South Wales Area** (for example, Crown Servants), send the form to

Government Buildings
Ty Glas
Llanishen
Cardiff
CF14 5XZ (for Public Department 1)
CF14 5YA (for South Wales Area)

We will write to tell you whether or not we have approved your application.

What happens next

If we need to return your application to you because it is not complete, we cannot back date the approval.

More information

You can get more information about the Non-resident Landlords Scheme from HM Revenue & Customs website:
www.hmrc.gov.uk/cnr

You can also write to us at the addresses shown above, or phone our helplines listed below

Charity, Assets & Residence **0151 472 6208** or **6209**
(+ **44 151 472 6208** or **6209** if calling from abroad)

Public Department 1 **029 20 325048**
(+ **44 29 20 325048** if calling from abroad)

South Wales Area **029 20 325363**
(+ **44 29 20 325363** if calling from abroad)