



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 UK can use this form to apply to have his or her UK rental income paid without 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 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 attach a separate sheet. Send your completed form to HM Revenue & Customs Centre for Non-Residents at the address on page 3. The phone number for enquiries is 0151 472 6208 or 6209 (or if calling from outside the UK +44 151 472 6208 or 6209). But if your main HM Revenue & Customs office is either Public Department 1 or South Wales Area, (for example, Crown Servants) send the completed form to that office, at the address on page 3. The phone numbers for enquiries are PD1 029 20 325048 (or if calling from outside the UK +44 29 20 325048) and South Wales Area 029 20 325363 (or if calling from outside the UK +44 29 20 325363).

If you have filled in a form NRL1 before, tick here. [ ]

About you

Help us by using CAPITAL LETTERS throughout. If your writing is unclear it may delay our dealing with your application.

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

2 Your surname/family name [ ]

3 Your forename(s)/given name(s) [ ]

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 HM Revenue & Customs 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.

[ ]

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

Full name [ ] Address [ ] Country [ ] Telephone number [ ] Fax number [ ] E-mail 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 HM Revenue & Customs office or from www.hmrc.gov.uk/individuals/fgcat-agentauthorisation.shtml

**10** If you have a UK **letting agent**, give their name and address here. If you don't 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 details on another sheet of paper and attach it to this form.

The details given below are for my

(✓ *one box only*)

letting agent

tenant

Full name
Address
Postcode

Letting agent's e-mail address (*if appropriate*)

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

**11** Please show the reference number that was given to your letting agent/tenant when they registered with HM Revenue & Customs.

HM Revenue & Customs reference number (*beginning NA or NT*)

**12** When did your UK rental income business start? (*See Guidance Note 4*)

 /  / 

**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 5 before you reply.*)

(✓ *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 expect to 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 6*).

Name
Address
Postcode

**21** What are the addresses of the UK properties from which you receive rent?

Address
Postcode

Property type (✓ *one box only*)

Residential      Commercial      Other

          

Date acquired  /  /

Are you the sole owner of the property?

(✓ one box only)

Yes  No

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

Name
Address
Postcode

Tick this box if you have more than one property and provide details on a separate sheet of paper.

### Declaration

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

I declare that (tick all the boxes that apply to you - see Guidance Note 7)

- ✓
- my UK tax affairs, including payment of tax, are up to date (see Guidance Note 8), or
- I have not had any UK tax obligations before the date of this application (see Guidance Note 9), or
- I do not expect to be liable to UK income tax for this tax year (see Guidance Note 10).

### I undertake to

- tell HM Revenue & Customs if my usual place of abode ceases to be outside the UK
- comply fully with my UK tax obligations (see Guidance Note 11)
- tell HM Revenue & Customs 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 12)

Date

/ /

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

### Where to send this form

Send the completed form to

Centre for Non-Residents  
NRLS Processing  
Fitz Roy House  
PO Box 46  
Nottingham  
NG2 1BD

But if your main HM Revenue & Customs office is either **Public Department 1** or **South Wales Area** (for example, Crown Servants), send the form to that office, at

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

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