

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 can use this form to apply to have his/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 the Inland Revenue 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.
- If your main Inland Revenue office is **Public Department 1** or **South Wales Area** (for example, Crown Servants), send this completed form to your main Inland Revenue office. In all other cases, send your form to the Inland Revenue's **Centre for Non-Residents**. The addresses are on the third page of this form.

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 1)

Address
Country

5. Correspondence address, if applicable (see Guidance Note 1)

Address
Country

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

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7. If you want us to discuss this application and your UK tax affairs with your professional adviser, give their name and address here.

Full name
Address
Country

- Tick this box if you want us to send copies of Self Assessment statements of account to your adviser and enclose a form **64-8** (available from any Inland Revenue office).

8. 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**.

The details given below are for my

✓ (tick one box only)

letting agent

tenant

Full name
Address
Postcode

Please tell us immediately if these details change in any way (see Guidance Note 2). You don't have to fill in another NRL1.

9. Please show the reference number that was given to your letting agent/tenant when they registered with the Inland Revenue (see Guidance Note 3).

Inland Revenue reference number (beginning NA or NT):
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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.

10. When did your UK rental income business start?
(See Guidance Note 4)

11. What is your nationality?

12. What is your date of birth?

13. How long do you plan to be outside the UK?

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

15. Do you consider that you are entitled to UK personal tax allowances? (Please read Guidance Note 5 before you reply)

✓ (tick one box only)

Yes No

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

Source	Gross amount received each year £

17. Approximately how much UK rental income, before deductions, do you expect to receive each year?

£

18. If you are applying on the basis that your tax affairs are up to date (see Guidance Note 6) state below the name of the UK Inland Revenue Office you dealt with and the reference in that Office. But if your tax affairs are up to date because a letting agent or tenant has been deducting tax, give their name and address below (if the same as in Question 8, simply write 'See Q8').

Name
Address
Postcode

19. What are the addresses of the UK properties from which you receive rent?

First property

Address
Postcode

Property type ✓ (tick one box only)

Residential Commercial Other

Date acquired

Second property

Address
Postcode

Property type ✓ (tick one box only)

Residential Commercial Other

Date acquired

Tick this box if you have more than two properties 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 one box only)*

- my UK tax affairs, including payment of tax, are up to date
(see Guidance Note 6), or
- I have not had any UK tax obligations before the date of this application
(see Guidance Note 7), or
- I do not expect to be liable to UK income tax for this tax year
(see Guidance Note 8)

I **undertake** to

- tell the Inland Revenue if my usual place of abode ceases to be outside the UK
- comply fully with my UK tax obligations *(see Guidance Note 9)*
- tell the Inland Revenue 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 10)*

Date

Daytime telephone number *(in case of enquiry)*

Where to send this form

- If your main Inland Revenue office is **Public Department 1** or **South Wales Area** (for example, Crown Servants), send the completed form to your main Inland Revenue office. The address is

Government Buildings

Ty Glas

Llanishen

CARDIFF

CF14 5XZ (for PD 1)

CF14 5YA (for South Wales Area)

Telephone enquiries: PD1 **029 20 325000**

South Wales Area **029 20 325363**

- In all other cases, send your form to

Centre for Non-Residents

NRL Scheme

Fitz Roy House

PO Box 46

NOTTINGHAM

England

NG2 1BD

Telephone enquiries: **0151 472 6208/9.**

We will write and tell you as soon as possible whether we have approved your application.

Inland Revenue Data Protection Act statement

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification to the Data Protection Commissioner, and may use this information for any of them.

We may get information about you from others or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information,
- prevent or detect crime, or
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

Produced by the Centre for Non-Residents

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