



Who should fill in form NRLY

Complete form NRLY 'Non-Resident Landlords Scheme - Annual information return' if you are:

- a letting agent acting for non-resident landlords, even if you have not deducted any tax under the Non-Resident Landlords Scheme
- a tenant who has deducted tax under the scheme

Completing the form

To complete the form, go to www.gov.uk/government/publications/non-resident-landlord-annual-information-return-nrly you will need your customer reference which will begin NA or NT, this can be found on any correspondence received from us.

Column A – Landlord's name and address

Enter the names and addresses of the non-resident landlords who you have collected rental income for or paid rental income to during the year. Do not include those you have paid gross under an authority issued to you by HM Revenue and Customs office Public Department 1.

Where property is jointly owned by 2 or more people (for example, a husband and wife, or the partners in a partnership) **treat each owner as a different landlord and make separate entries for them in Column A.**

If the landlord is:

- an individual, give the address where they currently live (usual place of abode) – go to paragraph 2.3 to 2.6 of the 'Guidance notes for letting agents and tenants' at www.gov.uk/government/uploads/system/uploads/attachment_data/file/377661/nrl_guide_notes.pdf
- a company, give the address of its principal place of business
- a professional or corporate trustee, give the address of their principal place of business
- some other form of trustee (individual), give their usual place of abode

If you hold an HM Revenue and Customs (HMRC) approval to pay a landlord with no tax deducted, but the approval covers only part of the year, split the year into 2 parts and make a separate entry for each. You should fill in:

- columns A, C, D and E for the part of the year in which you deducted tax
- columns A, B and C for the part of the year in which you did not deduct tax

Column B – Approval number

If HMRC Charities, Savings and International has authorised you to pay rental income to a landlord with no tax deducted, they will have given you a landlord's **approval number**. Enter this number in column B and complete column C. No further entries are needed.

If Public Department 1 has authorised you to pay rental income to a landlord with no tax deducted, they will **not** have given the landlord an approval number. You do not need to show such landlords on form NRLY.

Column C – Rental income

Letting agents – enter the total rental income you received plus any rental income paid away at your direction. For more information, see paragraphs 4.5 and 4.8 of the 'Guidance notes for letting agents and tenants'.

Tenants – enter the total rental income you paid.

Column D – Expenses

If you have put an approval number in column B, leave this blank.

If column B is blank, enter the total deductible expenses you paid in column D and, in the case of letting agents, deductible expenses that were paid away.

For more information, see paragraphs 4.6 and 4.8 of the 'Guidance notes for letting agents and tenants'.

Column E – Tax

Enter the amount of the tax you deducted for each non-resident landlord and have accounted for on the quarterly return forms NRLQ 'Quarterly return of tax due on rental income of non-resident landlords' during the year.

Continuation sheets

Enter the total tax from the NRLY and all your continuation sheets in **box A** on page 2. Make sure you enter the number of continuation sheets in the box provided on page 1.

If you need more space:

- use form NRLY Cont, go to www.gov.uk/government/uploads/system/uploads/attachment_data/file/373951/nrl_p40_nrly_cont.pdf
- make your own continuation sheet which gives the same information as the official one

Tax paid through the year

Enter the total figure of tax paid for each quarterly return made during the year in the boxes provided. Put the total in **box B** on page 2, of form NRLY. Please make sure that this total agrees with the total tax included in **box A** also on page 2. If the totals do not agree, please check for discrepancies and if it still does not balance, provide an explanation in a covering letter.

Quarterly returns – form NRLQ

If you have stopped sending your quarterly returns and you need one now or in the future, please phone the Charities, Savings and International Non-Resident Landlord Scheme Helpline on **03000 516 644**.

Providing tax deduction certificates

If you have deducted tax during the year you must give the landlord a form NRL6 'Non-resident Landlords Scheme' (tax deduction certificate) by 5 July.

Providing tax deduction certificates continued

If you wish, you can use a copy of the certificate, go to www.gov.uk/government/publications/non-resident-certificate-of-tax-liability-to-be-provided-to-non-resident-landlords-by-uk-letting-agents-or-tenants-nrl6

The tax amount on this certificate must be the same as that entered at column E for each individual landlord. If you have not paid the right amount of tax, please phone the Charities, Savings and International Non-Resident Landlord Scheme Helpline on **03000 516 644**.

Returning the form

Once you have filled in form NRLY, 'Non-Resident Landlords Scheme - Annual information return' please send it to:

Charities, Savings and International 1
HM Revenue and Customs
BX9 1AU

Your NRLY form must be with HMRC Charities, Savings and International no later than 5 July.

Help

If you need more help go to section 1.15 of the 'Guidance notes for letting agents and tenants' at www.gov.uk/government/uploads/system/uploads/attachment_data/file/377661/nrl_guide_notes.pdf

Data Protection Act

HM Revenue and Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, 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
- 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 or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information, go to

www.gov.uk/hmrc/information-charter

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you.

For more information, go to www.gov.uk/hmrc/your-charter