

# Non-Resident Landlord Statistics 2006-07 to 2010-11

## Request

1. The number of taxpayers who answered 'Yes' to Question 4 (UK Property) on page TR2 of the SA100 form in each of the last five tax years. How many of these returns were submitted by individuals in the Non-resident Landlords Scheme?
2. The number of companies that submitted an SA700 non-resident company return in each of the last five tax years.
3. The amount of tax paid by non-resident landlords in each of the last five tax years.

## Response

### Question 1

All taxpayers who answered 'Yes' to Question 4 on page TR2 of the SA100 should have submitted an SA105 (UK property) supplementary page. The number of taxpayers who submitted the supplementary page (SA105) was:

<b>Tax year</b>	<b>Number</b>
2006-07	1,460,000
2007-08	1,580,000
2008-09	1,700,000
2009-10	1,820,000
2010-11	1,930,000

The figures for recent years include a small adjustment to allow for returns not yet received.

Of these cases, the numbers that are in the Non-resident Landlords Scheme is unknown. However these are likely to be only a small proportion of the total (5 per cent or less) since only 5 per cent reported a non-UK address.

## **Question 2**

The number of companies that submitted an SA700 non-resident company return was:

<b>Tax year</b>	<b>Number</b>
2006-07	14,400
2007-08	14,700
2008-09	14,900
2009-10	15,700
2010-11	16,200

These figures reflect returns received to date. Returns are sometimes received some considerable time after the filing deadline, so the numbers for recent years may yet increase appreciably.

## **Question 3**

The total tax liabilities of non-resident (company) landlords submitting SA700 returns was:

<b>Tax year</b>	<b>Liability</b>
2006-07	£230 million
2007-08	£231 million
2008-09	£238 million
2009-10	£308 million
2010-11	£350 million

These figures reflect returns received to date, and so here also the numbers for recent years may yet increase appreciably.