

HMRC Personal Tax International Operations, S0708 PO Box 203, Bootle L69 9AP

## Non-resident Landlord (NRL) Scheme – Information Bulletin for letting agents and tenants number 6

Welcome to the 6th information bulletin for letting agents and tenants. We hope these bulletins will help you to meet your obligations under the scheme and be a useful source of information. Publications of these bulletins on the Internet commenced at bulletin 3.

## What's in this issue?

## 1. NRL application forms

A more interactive intelligent form has replaced the old pdf and paper versions.

As announced in the last bulletin from October 2013 NRL forms are no longer available in hard copy or a downloadable version. The forms affected are:

NRL1 NRL2 NRL3 NRL4 and NRL5

The above have been replaced with interactive intelligent forms (iforms).

The iforms must be completed by Landlords and Letting Agents online at a PC then printed off manually signed and sent to HMRC. The forms must be completed this way to ensure accuracy of information and to comply with data security requirements.

Forms which have not been completed in full online and manually signed will not be processed by HMRC, and will lead to a delay in approval being granted.

Based on the first six months the percentage of incomplete interactive intelligent NRL1i forms received was 2.15% compared to 14% of traditional forms received incomplete in the same time period.

For customers the benefits of completing the new forms online are; increased accuracy, a reduced risk of submitting a form that is missing necessary information (incomplete) and a reduction in any associated administrative or cost burdens.

The new forms were made available at <a href="www.hmrc.gov.uk">www.hmrc.gov.uk</a> on 15 October 2013 and should be used for all applications made after this date. The final cut off date for receiving old forms is 31 March 2014.

Any old forms or handwritten forms received after this date will not be processed and the customer will be advised that they must complete an online version.

For customers with a visual impairment we can work on a one to one basis to ensure they are not adversely affected and provide an alternative/Braille version of the form.

Any questions or concerns please contact the Non Resident Landlord Scheme helpdesk on 03000 516 644 or 03000 516 651.